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*** The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

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CURRENT TOPICS.

WE MAY perhaps be permitted to draw attention to the letter on "The Administration of Justice," which appears in another column. The proposals of the writer are drastic; he suggests the entire remodelling of the provincial courts of justice and the sweeping away of the circuit system. We need hardly point out that the difficulty of such a proposal, affecting so many vested interests, lies in the political influence which is certain to be brought to bear against its adoption. For ourselves, however, we have little doubt that ultimately some such plan as our correspondent suggests will be adopted. In this country we usually proceed by steps; and the first step will probably be to establish courts in populous centres through the country, having due regard to easy access to such centres from the places which are deprived of their assizes. The time is ripe for a remodelling of the circuit arrangements, and we think that our correspondent's proposals as to this matter deserve attentive consideration.

WE DO not usually comment on the general manner in which judges perform their duties, or on the extent to which they fulfil the expectations which were entertained when they were appointed. But now that the sittings are coming to a close, we may perhaps be permitted to refer to a matter which has formed a subject of frequent remark in the Chancery Division—namely, the judicial qualities developed by the most recently appointed judge of that division. No one who knew Mr. Justice COZENS-HARDY could doubt that he would bring to the discharge of his duties great ability and experience, but we question whether all his friends were prepared for the wonderfully firm and vigorous manner in which he handles the matters before him, or the terse common sense and sound law which he applies to their decision. Everyone will rejoice when he obtains chambers, and the best thing that can be hoped for from the new judge is that he may prove as efficient as his predecessor.

ON TUESDAY interlocutory appeals were taken in Court of Appeal No. 2. It had been found impossible to make a court of three judges on that day, and the court consisted of the Master of the Rolls and Lord Justice ROMER. Having finished their list, which was not a heavy one, their lordships rose at

about twelve o'clock; the Master of the Rolls remarking that there was no other business which two judges could do, and that the Act 62 Vict. c. 6, which was intended to relieve suitors by enabling them to have their cases disposed of by two judges, had proved to be "of no earthly use." It is seldom that a statute which was intended to effect an important reform in practice has been from the very beginning so absolutely a dead letter as this unfortunate Act has. In the result it is obvious that the Court of Appeal, as well as the Chancery and the Common Law Divisions of the High Court, urgently needs strengthening. Even in ordinary circumstances there is only a small "margin of safety"; and if the Court of Appeal is to be frequently called upon to supply arbitrators and jurists for the varied exigencies of an extended empire, it is at present deplorably undermanned.

A VALUED correspondent, whose letter we print elsewhere, puts the following question: On the marriage of A. in 1867, he charged a jointure and portions by virtue of powers contained in a settlement of 1847, under which he was tenant for life. In 1886 a disentailing assurance and resettlement were executed by A. and his eldest son B., the first tenant in tail under the settlement of 1847. Under the resettlement A. took an estate for life in restoration of his old life estate, with remainder to B. for life; afterwards A. dies, leaving B. Can B. sell the land free from the jointure and portions? It is clear that, as B. never became entitled in possession to the land as tenant in tail under the settlement of 1847, he never had the powers of, and therefore could not sell as a person having the powers of, a tenant for life under that settlement. But on the other hand, it is equally clear that a compound settlement is now existing, consisting of the settlement of 1847, the jointure and portions deed of 1867, and the disentailing assurance and resettlement of 1886, and that on trustees of this compound settlement being appointed, B., as tenant for life under that compound settlement, can, by virtue of his statutory powers, sell free from the jointure and portions. It appears to us that this is exactly the state of things that occurred in *Ailesbury* v. *Iveagh* (1893, 2 Ch. 345).

THE NECESSARY resolution for the appointment of a new judge of the Chancery Division has been carried in the House of Commons by a large majority, and a like resolution was passed by the House of Lords on Thursday; and it may be presumed that after the vacation this addition to the strength of the division will have a speedy effect on the congestion of business. Some attempt was made in the course of the debate to shew that the necessary relief could be obtained by economizing the judicial strength of the Queen's Bench Division, but the needs of the Chancery Division are urgent, and there cannot be such a speedy re-organization of the administration of justice as could alone have the effect intended. Even then the saving would be required for the needs of the Queen's Bench Division itself. Sir HENRY FOWLER very properly called attention to the inconvenience which has been caused by the absence from England of the Lord Chief Justice and Lord Justice COLLINS. The result has been damaging both to the Queen's Bench Division and to the Court of Appeal. This, however, is temporary. The waste of judicial strength on circuit and in Divisional Courts is a more serious matter. Sir HENRY FOWLER gave it on the authority of one of the judges themselves that the Divisional Courts mean a divided responsibility and, to a great extent, so far as one judge is concerned, no responsibility at all. The fact is that it is absurd to put two judges to hear cases in the Queen's Bench Division while in the Chancery Division, in matters on the average of greater difficulty and importance, one judge is sufficient. Something was made of the appeals from inferior courts requiring two judges, but with all respect to county court judges, an appeal from them ought to be adequately heard by one judge of the High Court. There are revenue cases and Crown work generally, but there should be no difficulty in the Crown waiving its right to two judges. Sir EDWARD CLARKE expressed his wish for a return to the threefold arrangement of the Common Law Division, but that was the result of historical circumstances, and, as the Solicitor-General intimated, its revival is not practicable. Sir ROBERT FINLAY's own preference is for a strong court *in banc*, with the Lord Chief Justice presiding, which would act for some purposes as a Court of Appeal. But it would be better to have a third branch of the Court of Appeal proper and to do away with courts of more than one judge below the Court of Appeal altogether. As a whole the debate indicated no doubt as to the necessity of the present addition to the strength of the Chancery Division, while it shewed abundant desire for re-arrangement in the sister division.

THERE HAVE been several cases reported lately from the assizes of convictions for perjury committed by a defendant when giving evidence on his own behalf under the provisions of the Criminal Evidence Act. The sentences passed have differed very widely in severity. It is quite unavoidable that the Act should be the cause of a vast amount of perjury. That is no reason why the innocent man should be debarred from testifying on oath to his innocence. But it is a very difficult question how this sort of perjury should be dealt with. The Act has made it more difficult than it used formerly to be for a guilty man to escape. If he gives evidence he is cross-examined, but if he refuses to give evidence he stands self-condemned in the eyes of the jury. His only chance, therefore, in most cases, is to give evidence, and so the temptation to commit perjury is enormous. For this reason, it is submitted, some sort of leniency might be in most cases shewn to this class of perjurer. Of course, in some cases, where the prisoner tries by sworn evidence to lay his guilt on some innocent person, and in order to save himself, attempts to ruin another, no punishment is too severe. This, however, is a comparatively rare state of things, and the perjury generally amounts to a mere denial of the facts given in evidence against him. One judge not long ago was rash enough, in passing sentence upon a prisoner who had obviously committed perjury in his defence, to say that the sentence was in part for the offence laid in the indictment and in part for the perjury. This seems a reasonable proceeding where the perjury is plain, and the verdict necessarily implies that the jury disbelieves the prisoner. Unfortunately, however, it is wholly indefensible in law, as it amounts to punishing a man for a crime for which he has never been tried, and for which he may yet be tried. If, on the other hand, in such a case the judge allows the perjury to affect his decision as to the amount of the sentence without giving any intimation of that fact, the prisoner may be punished again separately for the perjury by another judge, who knows nothing of what was in the mind of the first judge. In fact, the subject is full of difficulties, and great care and discrimination should be shewn in prosecuting for this sort of perjury. Suppose, further, that in a trial for perjury of this sort the prisoner again elects to give evidence and repeats his perjury and is convicted. Is he to be tried for perjury again? This might go on for ever, and there should be some finality in the proceedings in the case of even the most obstinate prisoner.

ONE OF the chief attributes of the good citizen of a free country is supposed to be that he should be "law abiding." This presumably means that he should be always willing to obey the law as it exists, even if he personally disapproves of it, until Parliament sees fit to alter it. If this supposition is correct, it is hard to know what is to be said of the Leicester Guardians, who deliberately defy the law. The Vaccination Act, 1871, makes it obligatory upon the guardians of every union to appoint and pay a vaccination officer. There is at present a vacancy in the office at Leicester, and the guardians refuse to obey the plain duty laid upon them by statute. A *mandamus* has now been granted by the High Court to compel them to perform their duty. On shewing cause against the rule, it was argued that *mandamus* was not the proper remedy, as this prerogative writ will not be granted where other means are open to the applicant to obtain the result he aims at. And it was submitted that, under the provisions of section 7 of the Poor Law Amendment Act, 1868, the Local Government Board has power to appoint

a vaccination officer if the guardians fail to do so, and therefore it was unnecessary to proceed by *mandamus*. Now, in Short and Mellor's Crown Office Practice it is said that "the want of another specific legal remedy is essential to the right to a writ of *mandamus*; the object of *mandamus* being, not to supersede legal remedies, but rather to supply to want of them." This passage, which is supported by abundant judicial authority, might be taken at first sight to favour the argument against the rule, if in fact the Local Government Board has the power alleged. It does not favour the argument, however, if "legal remedy" is understood to mean "remedy by process of law." This is the sense in which the words ought to be understood, as the court decided in the recent case, and as the reported cases seem to shew. When an applicant for a *mandamus* against a public body proves the existence in him of the right he wishes to enforce, it seems clear that if that right is denied him there must be some legal process by which the wrong may be corrected. It may be that he has a right of action. If so, it is not a proper case for the writ of *mandamus*. It may be that there is some remedy by act of the party apart from any process of law. It would, however, be hardly in consonance with the dignity of the High Court to refuse jurisdiction and decline to grant a remedy because a remedy may be had by act of the party. The High Court should find a remedy wherever a right is denied. It will not grant a *mandamus* where some other process is available to the applicant. But where no other process is available, then undoubtedly *mandamus* is the proper remedy. Here Parliament has thrown an absolute duty on the guardians. They refuse to perform that duty. No process of law except *mandamus* seem to be available, therefore it seems clearly a case for this powerful writ.

A VERY interesting discussion of the law as to liability for damages for breach of a contract to sell real estate is to be found in the judgment in *Day* v. *Singleton* (*ante*, p. 670). The plaintiff in April, 1897, agreed to purchase from DUNN the lease of a hotel, the lessors being the Governors of the Charterhouse. The lease was only assignable with the written consent of the lessors, and the contract was made subject to this consent being obtained. DUNN died before completion, and his administrator, SINGLETON, did not, as was his duty, use his best endeavours to obtain the necessary consent. In fact he received a more advantageous offer for the premises, and, in the view of the Court of Appeal, he used his influence with the lessors' agent to refuse DAY as a tenant and so render it possible for the rival offer to be accepted. DAY accordingly brought his action for return of the deposit and for damages for loss of the contract. Ordinarily it is well settled that the damages on breach of a contract to sell real estate are confined to the return of the deposit with interests and costs, and do not, as in other contracts, include the loss of the bargain. This was settled by *Flureau* v. *Thornhill* (2 W. Bl. 1078), the reason being that, having regard to the uncertainty attending titles to real estate, it was unreasonable to impose on the vendor a greater liability. In a case where the vendor sold with the knowledge that he had no title, *Hopkins* v. *Grazebrook* (6 B. & C. 31) introduced an exception to *Flureau* v. *Thornhill*, and he was held liable in full damages. But *Hopkins* v. *Grazebrook* was overruled, and *Flureau* v. *Thornhill* affirmed, by the House of Lords in *Bain* v. *Fothergill* (23 W. R. 261, L. R. 7 H. L. 158). "If," said Lord CHELMSFORD, "a person enters into a contract for the sale of real estate knowing that he has no title to it, nor any means of acquiring it, the purchaser cannot recover damages beyond the expenses he has incurred by an action for the breach of the contract; he can only obtain other damages by an action for deceit." *Bain* v. *Fothergill*, however, applies only to the case of a defect of title which the vendor cannot remedy. If the defect is one which it is in his power to remedy, he must do so, and cannot plead expense as an excuse. This is the decision in *Engel* v. *Fitch* (17 W. R. 894, L. R. 4 Q. B. 659). "The rule in *Flureau* v. *Thornhill*," said COCKBURN, C.J., "can have no application where the failure to make out a title, or to give possession, arises not from the inability of the vendor, but from his unwillingness either to remedy a defect in the title, or to obtain possession, on the ground of expense." Such a case as *Day* v. *Singleton* clearly falls within this rule in *Engel* v. *Fitch*, which does not seem to have been overruled by *Bain* v. *Fothergill*. The defendant, accordingly, was held liable to pay the plaintiff the full damages occasioned by his loss of the contract.

THE DECISION of WRIGHT, J., in *Anderson* v. *Vicary* gives an important extension to the construction of the Ground Game Act, 1880, as laid down in *Smith* v. *Hunt* (54 L. T. 422). There the question arose upon section 6, which imposes a restriction upon the use of firearms and spring traps for the killing of ground game by persons having the right of killing such game under the Act or otherwise. A person who was at once the owner and occupier of land had employed a spring trap in a manner which, had he been occupier only, would have been within the prohibition of the section, but it was held by a Divisional Court (MATHEW and SMITH, JJ.) that the Act did not apply where the same person was both owner and occupier. "It is clear," said MATHEW, J., "that the whole Act applies to occupiers, its object being to protect them against landlords who might be inclined to overstock the land with hares and rabbits, and to give landlords and occupiers a concurrent right to kill such game. It is impossible to read the various sections of the Act without seeing that they were intended to apply to the occupiers of the land as distinguished from the owners." In the present case the point at issue was of more general importance and raised the question of the right of an owner and occupier of land to kill ground game where the sporting rights have been granted away by his predecessor in title. Under section 1 of the Act every "occupier" of land has, as incident to and inseparable from his occupation of the land, the right to kill ground game thereon concurrently with any other person who may be entitled to kill it. If the Act really, as was held in *Smith* v. *Hunt* (*supra*), applies only to an occupying tenant, then the occupying owner, who was the defendant in the present case, was not entitled to the benefit of it, and he was liable at the suit of the plaintiff, who was the lessee of the sporting rights, for killing ground game. But though *Smith* v. *Hunt* seems to go clearly upon the assumption that the whole Act must receive the same construction, WRIGHT, J., held that the restriction to an occupying tenant applies only to section 6, and that for the purpose of the Act generally an occupying owner has the statutory rights which it confers. The decision, if correct, would seem to apply also to a case where the occupying owner has himself granted away the sporting rights, so that he can exercise his statutory right to kill ground game, although such exercise is in derogation of his own grant.

IN THE current number of the *Law Quarterly Review* Mr. F. B. PALMER advocates strongly the view adopted in the recent decision of KENNEDY, J., in *Bechuanaland Exploration Co.* v. *London Trading Bank* (*Limited*) (1898, 2 Q. B. 658), that debentures to bearer have become negotiable by custom. It is singular that there should be at the present time uncertainty as to the possibility of the quality of negotiability being attached to any instrument by custom of modern growth. In *Gorgier* v. *Mieville* (3 B. & C. 45) it was assumed that custom was effectual for this purpose, but the instrument there in question was a foreign bond, and in *Crouch* v. *Crédit Foncier* (L. R. 8 Q. B. 274), where an opposite view was taken, the case was distinguished on this ground. But as to English instruments it was held that, since the quality of negotiability could not be attached to an instrument by the express contract of the parties, neither could it by any custom of recent origin. The quality could only be attached by the "ancient law merchant." This Mr. PALMER, with some justice, describes as a new-fangled distinction, and he argues strongly in favour of the greater efficacy attached to the custom of merchants by the Exchequer Chamber in *Goodwin* v. *Roberts* (L. R. 10 Ex. 337). In that case COCKBURN, C.J., pointed out that all the law merchant with regard to bills of exchange and other negotiable securities was of comparatively recent origin,

and he declined to check the development of the law in accordance with mercantile custom by allowing validity only to a law merchant of immemorial origin. It is obviously against the correctness of *Crouch* v. *Crédit Foncier*, that the distinction taken between English and foreign instruments has no rational basis, and it was properly treated as immaterial in *Goodwin* v. *Robarts*. In *Bechuanaland Exploration Co.* v. *London Trading Co.* (*Limited*), KENNEDY, J., followed *Goodwin* v. *Robarts*, and, upon evidence of custom, held debentures to bearer to be negotiable. A question of such importance will hardly be allowed to remain in this state, but for the time being the latest decision may be taken to expound the law. "The law," in Mr. PALMER'S words, "speaking by its accredited interpreter, declares such instruments to be negotiable, and shakes itself free from the fetters which *Crouch* v. *Crédit Foncier* would have imposed upon it."

PAYMENT OF DIVIDENDS WITHOUT REPLACING LOST CAPITAL.

THE Court of Appeal has on at least two occasions (*Lee* v. *Neuchatel Asphalte Co.*, 37 W. R. 321, 41 Ch. D. 1; *Verner* v. *General and Commercial Trust*, 1894, 2 Ch. 239) distinctly affirmed that there is in general no obligation upon a company to make good lost capital before paying a dividend, but the decision this week in *Re National Bank of Wales, Cory's case*, probably carries the practical application of the doctrine a good deal further than has been done before. In *Lee* v. *Neuchatel Asphalte Co.* the question arose in connection with property of a wasting character. The object of the company was to work certain mineral products, and it had expended its capital in the purchase of a concession for getting these products in a defined area in Switzerland. The directors proposed to pay a dividend out of the current earnings of the company without setting aside a sum to make good the depreciation of the concession, and it was held that they were justified in so doing. The Companies Act, said LINDLEY, L.J., contains nothing which precludes payment of dividends so long as the assets are of less value than the original capital. The sole question, indeed, is whether, quite apart from the maintenance of capital, there is a profit on the current revenue account out of which a dividend can come. "If the working expenses," said the same learned judge, "exceed the current gains, you cannot divide your capital under the head of profits when there are no profits in any sense of the term. . . . But it is, I think, a misapprehension to say that dividing the surplus after payment of the expenses of the produce of your wasting property is a return of capital in any such sense as is forbidden by the Act."

Lee v. *Neuchatel Asphalte Co.* was decided upon the ground that the company was formed to acquire a wasting property, and, so long as creditors were paid, there was no one who could complain of the capital having vanished by the time the property was worked out. It is useful to compare with it the decision of JESSEL, M.R., in *Davison* v. *Gillies* (16 Ch. D. 347n) as to the duty of the directors of a company whose business is intended to be permanent. There the company in question was a tramway company, and it was held that there was no fund available for the payment of dividends until proper provision had been made for maintaining the efficiency of the tramway. Whether money was actually required to be expended during the year or not, it was essential to set aside such a sum as would represent the annual depreciation. Till this had been done, there was no fund which could be treated as net profits and as available for a dividend.

The question of paying a dividend when part of the original capital has been lost was very neatly raised in *Verner* v. *General and Commercial Trust* (*supra*). There the capital of the company was sunk in various investments, and the profits were derived from the income of the investments. There had been a shrinkage in the value of the investments of £75,000, and there had been during the year a net gain on the revenue account of £23,000. It was held by STIRLING, J., and the Court of Appeal that the latter sum could be applied in payment of a dividend without making good the former. The case has the characteristics — (1) That it was perfectly easy to separate between the capital and the revenue accounts; and (2) that the loss of a part of the capital in no way prevented the company from earning revenue on the rest. In the Court of Appeal the opportunity was taken of distinguishing between such a loss of fixed capital and the loss of circulating capital. In the case of circulating capital there can be no profit for the year until the capital has come back intact; in the case of fixed capital this requirement does not exist. The capital is sunk once for all, and whether the asset in which it has been sunk is to be maintained at its full value or not depends, as just stated, on the object of the company. In the case of a wasting property, which it is intended to exhaust, it need not (*Lee* v. *Neuchatel Asphalte Co.*); in the case of the depreciating property of a permanent undertaking, where the whole property is required for the purpose of the undertaking, the assets must be kept up (*Davison* v. *Gillies*); in the case of property the loss of which does not prevent the company from efficiently carrying on business and earning a revenue, the loss need not be made good (*Verner* v. *General and Commercial Trust*). The distinction in this respect between fixed and circulating capital (which must be taken to be subject to the rule in *Davison* v. *Gillies*) was clearly put by LINDLEY, L.J., in *Verner* v. *General and Commercial Trust*: "Perhaps the shortest way of expressing the distinction which I am endeavouring to explain is to say that fixed capital may be sunk and lost, and yet that the excess of current receipts over current payments may be divided; but that floating or circulating capital must be kept up, as otherwise it will enter into and form part of such excess, in which case to divide such excess without deducting the capital which forms part of it will be contrary to law."

Such being the state of the authorities, upon what principle is the obligation of a bank to maintain the full value of its paid-up capital to be determined? Business prudence requires that losses incurred on advances to customers should be adequately provided for out of the profits of the year when the losses are ascertained, and in accordance with this requirement WRIGHT, J., decided the case of *Re National Bank of Wales*. But from the above cases it would be very difficult to extract a rule that any such requirement is binding in law, and the Court of Appeal have rejected it. A bank carries on its business with a relatively small amount of its own capital and with a relatively large amount of borrowed capital. The borrowed capital consists of the money it holds on current and deposit accounts, and its income is derived from the profit made by lending this borrowed money at higher rates of interest than it pays. Any loss made upon these advances by the bank must either be made good out of profits, or must ultimately be represented by a deduction from the paid-up capital. As just stated, business prudence requires the former course, but the fact that the paid-up capital has been encroached upon, though the resources of the bank are thereby crippled, in no way prevents it from going on with its business and shewing a favourable balance on the revenue account. Mr. Justice WRIGHT, in the course of his judgment, said: "It does not require expert evidence to shew that it must be an essential part of sound banking to make in some way a provision for bad or doubtful debts. If such provision is not made, capital must be lost, and dividends paid must be regarded as paid out of capital, because there is no other fund except borrowed money from which they can be paid." This is perfect from a business point of view, but in law the Court of Appeal disallow it. The dividend when paid is not in fact paid out of capital. The part of the capital in question has already disappeared. It is paid out of the actual excess shewn upon a *bond fide* revenue account. "It is not denied in this case," said the Master of the Rolls in delivering the judgment of the Court of Appeal, "that the annual receipts did exceed the annual outgoings, and the dividends having been paid out of the excess, the allegation that they were paid out of capital is not accurate." Hence, notwithstanding that no sufficient provision had been made in the annual accounts for bad debts, and that very heavy losses were incurred, the Court of Appeal held that the payment of dividends was not *ultra vires*, and that a director could not, on the mere ground of his concurrence in such payment, be made liable to refund them.

As already intimated, the decision is the logical result of principles previously laid down. In the case of circulating capital there is no profit till the capital has been secured; in the case of a permanent undertaking, the efficiency of which depends upon depreciation being prevented, there is no profit until provision to this end has been made. But, subject to these requirements, the distinction between the balance-sheet and the revenue account is absolute, and a profit appearing upon the revenue account can be divided as dividend without regard to a loss appearing upon the balance-sheet. It is perhaps a departure from this principle that accretions to capital are allowed to be distributed as dividend, but that departure has been sanctioned: *Lubbock* v. *British Bank of South America* (1892, 2 Ch. 198), see per LINDLEY, L.J., in *Verner* v. *Commercial, &c., Trust* (1894, 2 Ch., p. 266). Assuming, then, in the case of a bank, that the loss is duly shewn upon the balance-sheet, a director who is party to payment of a dividend out of the balance on the revenue account incurs no liability. The fact that the loss must be shewn will, however, as a rule be a sufficient safeguard against such a policy being adopted. If, as in the case of the National Bank of Wales, the loss is not shewn, this omission raises different considerations, and the liability of a director for being a party to an improper balance-sheet will depend upon the opportunities he has had of discovering the true state of affairs. In the present case the Court of Appeal held that Mr. CORY had been deceived by the actual managers of the bank. He did not know, nor was he negligent in not knowing, that the provision for bad debts was insufficient. Hence he was not liable on the ground that the accounts presented to the shareholders, on the footing of which dividends were declared, concealed the real state of the bank's position.

REVIEWS.

THE STATUTES OF LIMITATIONS.

SUPPLEMENT TO THE SECOND EDITION OF DARBY AND BOSANQUET ON THE STATUTES OF LIMITATIONS. By FREDERICK ALBERT BOSANQUET, Q.C., and JAMES ROBERT VERNAM MARCHANT, Barrister-at-Law. William Clowes & Sons (Limited).

The second edition of "Darby and Bosanquet" was published in 1893. Since that date numerous cases have been decided on the Statutes of Limitations, and the publishers have brought the work up to date by revising the edition and adding a supplement. The supplement follows the arrangement of the book and gives a concise statement of the effect of the recent cases, references to the pages of the work shewing the context in which the additions are to be read. Among the more interesting of the cases now noted are *Dingle* v. *Coppen* (47 W. R. 279), in which Byrne, J., refused the benefit of the statute to a mortgagor coming to redeem, and saddled him with full arrears of interest; *Charter* v. *Watson* (1899, 1 Ch. 175), where Kekewich, J., in a mortgage covering both realty and personalty, held that on the right of redemption being barred in respect of the realty, it was barred in respect of the personalty also; and *Barnes* v. *Glenton* (*ante*, p. 366), where the Court of Appeal decided that a claim in respect of a simple contract debt is still barred under the statute of James in six years, notwithstanding that the debt is also secured on land. In all questions on the Statutes of Limitations the present work is an invaluable help, and the utility of the edition will be very much increased by the annotations now rendered available. The supplement can, we believe, be procured separately.

BOOKS RECEIVED.

The Law of Trade-Marks and their Registration, and Matters Connected Therewith, including a Chapter on Goodwill; the Patents, Designs, and Trade-Marks Acts, 1883-8, and Trade-Marks Rules and Instructions Thereunder, with Forms and Precedents; the Merchandise Marks Acts, 1887-94, and other Statutory Enactments; the United States Statutes, 1870-82, and the Rules and Forms Thereunder; and the Treaty with the United States, 1877. By LEWIS BOYD SEBASTIAN, B.C.L., M.A., Barrister-at-Law. Fourth Edition. By the Author and HARRY BAIRD HEMMING, LL.B., Barrister-at-Law. Stevens & Sons (Limited). Price 30s.

A Digest of the Law of Evidence. By the Late Sir JAMES FITZJAMES STEPHEN, Bart., K.C.S.I., formerly one of the Judges of the High Court of Justice, and an Honorary Fellow of Trinity College, Cambridge. Fifth Edition. By Sir HERBERT STEPHEN, Bart., Barrister-at-Law, and HARRY LUSHINGTON STEPHEN, Barrister-at-Law. Macmillan & Co.

Handbook to Stamp Duties, containing the Text of the Stamp Act, 1891, and of the subsequent Revenue Acts so far as they Relate to Stamp Duties, with a complete Alphabetical Table of all Documents Liable to Stamp Duty. Eleventh Edition. Waterlow & Sons (Limited).

The Law Magazine and Review: A Quarterly Review of Jurisprudence, being the combined Law Magazine, founded in 1828, and the Law Review founded in 1844. August, 1899. William Clowes & Sons (Limited).

CORRESPONDENCE.

THE ADMINISTRATION OF JUSTICE.

[*To the Editor of the Solicitors' Journal.*]

Sir,—In your notice of the report of the Incorporated Law Society as to business at assizes, you not unnaturally say that the report would be more useful if it indicated the lines on which reform should proceed. I have reason to believe it was deemed better in the first instance to endeavour to call prominent attention to the evils of the present system, as to which it is impossible for anyone who gives attention to the subject to entertain a doubt, without at the same time referring to remedies likely to be adversely criticized by those whose interests would be affected by them.

What is wanted is, in the main, to be found in the reports of the Judicature Commission, and may shortly be summarized:

Abolish the system which provides for a judge holding an assize twice or oftener in a year at a small inconvenient town, often less than an hour's distance from London, where he occasionally receives a pair of gloves. At other times the only business is to try a prisoner for stealing a penny, or for some other trifling offence; and if there happens to be any civil business it is of the most trivial and unimportant character, which could more conveniently, at less expense and equally well, be dealt with elsewhere or by another tribunal. Not only does this system involve waste of judicial power—the travelling of a judge of the High Court and his retinue, with an allotment of time necessarily made long previously to meet the possibility of there being some business—but it entails the summoning of a whole army of special and common jurors, some coming from a considerable distance, the provision by the high sheriff of a suitable residence, carriage, &c., for the judge, all to end in the farce of the pair of gloves! And this at a time when there is important legal business urgently requiring attention elsewhere, and when it is sought to saddle the country with the cost of additional judges because, forsooth, it is said that there are not enough judges to get through the work.

But the absurdity is not confined to the superior courts. The county court system is unnecessarily elaborate and costly, and its costliness presses heavily on the suitors in the shape of court fees, in many instances far higher than those exacted in the superior courts. As in the superior courts, some county court judges have at times a great deal of work to do, and others have no work at all. Many county court judges go several times in a year to small towns, and when they get there find there is nothing whatever to do, or perhaps one trivial case to decide. All the judges do not record the length of their sittings, but from the returns made by those who do, it appears that the sittings occasionally last for ten, fifteen, or twenty minutes, and the day's "work" is done! Here, again, preparations have to be made—the court has to be warmed, cleaned, &c., and registrar and attendants have to be in readiness to receive his honour. Apart from all this, when there is business the greater part of it is of the most trivial description, and the great majority of the cases could be quite as satisfactorily disposed of by the registrar as by the judge. Undoubtedly some of the county court judges are men of considerable learning and ability, but it is difficult to conceive anything more likely to impair the efficiency of a judge than to be as a rule occupied in dealing with miserable squabbles between litigants appearing in person, and in fixing the instalments by which debtors are to pay their debts. The number of county court judges might probably be reduced by two-thirds if, instead of spending time in making useless journeys, the judges sat at convenient centres where there is substantial business. Thus a great saving to the country might be effected, and what is more important, the salaries of the judges, who would thus have work of some importance to do, might be increased, with the probability of obtaining the services of men of greater professional standing and reputation than some of those who have hitherto been appointed. No one can doubt that the registrars could fairly well deal with the trifling cases, and there might be power to refer in case of difficulty to the judge.

But the waste of judicial power is not confined to the judges of the High Court and of the county courts. Nothing can be more absurd than the appointment of recorders for small towns where often there is nothing to do, and if there is, it could be

done more conveniently elsewhere. Here, again, there is the frequent spectacle of a pair of white gloves, and the expense and inconvenience of bringing a number of people together for no purpose.

As respects courts of quarter sessions, no doubt some have the advantage of an efficient chairman, but it is not so in all cases, and few will say there is not at least room for improvement.

Now what does all this lead to? Have we not before our eyes a system which works well? At the Central Criminal Court the judge of the High Court, the recorder, and the judge of the county court sit at one time in the same building, and deal with cases arising within a given area unfettered by the borders of a county; the judge of the High Court taking the more serious cases. Why should not the system be judiciously applied to the provinces? It may at first sight be thought that this would be impracticable, but it will be found that the number of cases in which the attendance of a judge of the High Court would be required would be comparatively few. At the great majority of assize towns the charges are not of a serious character. Having regard to the facilities for travelling, it would be easy to arrange for the attendance of a judge of the High Court when wanted. A certain amount of elasticity would, of course, be requisite, but where there is a will there is a way. The election judges appointed for the year now hold themselves in readiness to go when and where needed.

In a word—abolish the obsolete circuit system. Let a judge of the High Court sit at specified places for the trial of civil cases where there are cases of importance to be tried; and in like manner let the county court judges hold district courts in convenient centres. Let criminal courts on the principle of the Central Criminal Court sit where the business is such as to warrant it, and in other places let a judge of the High Court go, if and when required. Until by the judicious filling of vacancies the status of all county court judges and recorders shall be such as to inspire general confidence, let a selection be made, but so soon as practicable let any such distinction cease. It is clear, however, that comparatively few recorders are needed.

It is to be hoped we shall have no more patchwork—a radical change is needed. If made it will be greatly to the advantage of *bonâ fide* litigants and to the public generally, and will result in saving to the State. A Solicitor of Fifty Years' Experience.

London, July 31, 1899.

FIRE INSURANCE—VENDOR AND PURCHASER.

[*To the Editor of the Solicitors' Journal.*]

Sir,—It is high time that the rights and liabilities of vendors and purchasers of realty in respect of the insurances against fire effected by the vendor on the property sold should be ascertained, especially having regard to the circumstance that the common form conditions of many country law societies provide that the purchaser shall, from the date of the contract, be entitled to the benefit of the assurance, and shall pay to the vendor a proportion of the premium.

Whatever may be the value of the contention of the editors of Dart, to which you refer, the whole difficulty might be easily got over by an arrangement with the great insurance companies. It is hardly conceivable that if a fire occurred between the date of a contract for sale of property covered by insurance and the completion of the purchase, any respectable company would avail itself of the technicality suggested in Dart—even if the opinion be ultimately adopted by the courts—to avoid its liability.

What I would suggest, then, is that an application be made to the fire offices through the tariff committee, in which they are all represented, to adopt some provision to the effect that when property insured is sold, and the contract for sale provides that the existing policies shall be held pending completion in trust for the indemnity of all persons interested in the property, the sum assured shall be paid to the person damnified. Proper provisions might have to be inserted for the protection of the insurance companies, but at worst they could stipulate for a right to pay the amount when ascertained into court.

To obtain the consent of the insurance office on each occasion is a very cumbersome and troublesome plan, and one likely to lead to loss and difficulty; but surely such an arrangement as I have suggested would obviate the difficulty, and with the aid of some of the eminent lawyers who are directors of our great insurance companies it might be easily arrived at. H.

Hereford, July 29, 1899.

[*To the Editor of the Solicitors' Journal.*]

Sir,—I am sure your subscribers welcomed your able article last week on the above subject.

My letter was directed, not so much to the case of a policy being endorsed into the purchaser's name alone, as to inquiring if there were a general practice of endorsing policies into both names, because, if not, I would suggest that it would be convenient in all cases if policies were, as a matter of course, endorsed into the names of vendor and purchaser, on their joint request, immediately on a contract for sale being entered into. This seems to me a simpler plan than any, and it probably avoids all difficulty. F. G. L.

THE SETTLED LAND ACTS AND COMPOUND SETTLEMENTS.

[*To the Editor of the Solicitors' Journal.*]

Sir,—As I read the article in last week's Solicitors' Journal, p. 653, 2nd paragraph of 1st column, the following documents should constitute a compound settlement: (1) A resettlement in 1847, followed in 1867 by (2) a settlement on marriage of A., the last tenant for life under previous deed, by which, under powers of that deed, he charged jointure for his wife and portions for his younger children, and (3) a disentailer and resettlement in 1886 by A. and his eldest son B. (tenant in tail male in remainder) resettling the estates on A. for life, in restoration of his previous life estate, with remainder to B. for life, with remainders over. A. having recently died, an eminent conveyancer has advised that "there is now no tenant for life under the settlement of 1847, and there can be no compound settlement giving powers of sale under the Settled Land Acts by reference to that settlement." This was written after the cases of *Ailesbury* v. *Iveagh* (1893, 2 Ch. 345) and *Re Mundy and Roper's Contract* (1899, 1 Ch. 275). Can the, to me, opposing views of the writer of your article and of the counsel above referred to be reconciled? B.

July 26, 1899.

[See observations under the head of "Current Topics."—Ed. *S. J.*]

NEW ORDERS, &c.

HIGH COURT OF JUSTICE.

Long Vacation, 1899.

Notice.

During the Vacation until further notice, all applications "which may require to be immediately or promptly heard," are to be made to the Judges who for the time being shall act as Vacation Judges.

Court Business.—Mr. Justice Cozens-Hardy, one of the Vacation Judges, will, until further notice, sit in the Lord Chief Justice's Court, Royal Courts of Justice, at 11 a.m. on Wednesday in every week, commencing on Wednesday, 16th of August, for the purpose of hearing such applications of the above nature as, according to the practice in the Chancery Division, are usually heard in court.

No case will be placed in the judge's paper unless leave has been previously obtained, or a certificate of counsel that the case requires to be immediately or promptly heard, and stating concisely the reasons, is left with the papers.

The necessary papers, relating to every application made to the Vacation Judges (see notice below as to judges' papers), are to be left with the cause clerk in attendance, Chancery Registrars' Office, Room 136, Royal Courts of Justice, before one o'clock on the Monday previous to the day on which the application is intended to be made. When the cause clerk is not in attendance, they may be left at Room 136, under cover, addressed to him, and marked outside Chancery Vacation Papers, or they may be sent by post, but in either case so as to be received by the time aforesaid.

Urgent Matters when Judge not Present in Court or Chambers.—Application may be made *in any case of urgency* to the judge, personally or by post or rail, prepaid, accompanied by the brief of counsel, office copies of the affidavits in support of the application, and also by a minute, on a separate sheet of paper, signed by counsel, of the order he may consider the applicant entitled to, and also an envelope, sufficiently stamped, capable of receiving the papers, addressed as follows: "Chancery Official Letter: To the Registrar in Vacation, Chancery Registrars' Office, Royal Courts of Justice, London, W.C."

On applications for injunctions, in addition to the above, a copy of the writ, and a certificate of writ issued, must also be sent.

The papers sent to the judge will be returned to the registrar.

The address of the judge for the time being acting as Vacation Judge can be obtained on application at Room 136, Royal Courts of Justice.

Chancery Chamber Business.—The chambers of Mr. Justice Kekewich will be open for vacation business on Tuesday, Wednesday, Thursday and Friday in every week, from 10 to 2 o'clock. Mr. Justice Cozens-Hardy will, until further notice, hear urgent summonses which may be adjourned to him in his private room, No. 625, Royal Courts of Justice, on Wednesday in every week, commencing on Wednesday, 16th of August, at 10 a.m.

Queen's Bench Chamber Business.—Mr. Justice Cozens-Hardy will, until further notice, sit for the disposal of Queen's Bench

business in Judges' Chambers on Tuesday and Thursday in every week, commencing on Tuesday, the 15th of August.

PROBATE AND DIVORCE. — Summonses will be heard by the registrar, at the Principal Probate Registry, Somerset House, every Wednesday during the Vacation at 11.30. Motions will be heard by the registrar on Wednesdays, the 16th and 30th August, the 13th and 27th September, and the 11th October, at 12.30. In matters that cannot be dealt with by a registrar, application may be made to the Vacation Judge by motion or summons.

Decrees *nisi* will be made absolute by the Vacation Judge on Wednesdays, the 23rd August, the 13th September, and the 4th October.

A summons (whether before judge or registrar) must be entered at the registry, and case and papers for motion (whether before judge or registrar), papers for making decrees absolute must be filed at the registry two clear days previously to the hearing.

JUDGE'S PAPERS FOR USE IN COURT.—*Chancery Division.*—The following papers for the Vacation Judge, are required to be left with the cause clerk in attendance at the Chancery Registrars' Office, Room 136, Royal Courts of Justice, on or before one o'clock, on the Monday previous to the day on which the application to the judge is intended to be made:

1. Counsel's certificate of urgency, or note of special leave granted by the judge.
2. Two copies of writ and two copies of pleadings (if any), and any other documents shewing the nature of the application.
3. Two copies of notice of motion.
4. Office copy affidavits in support, and also affidavits in answer (if any).

N.B.—Solicitors are requested when the application has been disposed of, to apply at once to the judge's clerk in court for the return of their papers.

NOTICE TO SOLICITORS.

(Chancery Registrars' Office.)

The Chancery Registrars' Office will be open daily. On Monday, the 14th of August, and on the same day in every succeeding week during the Vacation, the registrar in attendance will see solicitors requiring *alterations necessary in Orders to be acted on by the Paymaster.*

CASES OF THE WEEK.

High Court—Chancery Division.

THOMSON *v.* LORD CLANMORRIS. Kekewich, J. 27th July.

COMPANY—PROSPECTUS—UNTRUE STATEMENTS—COMPENSATION FOR DAMAGE—CAUSE OF ACTION—LIMITATION OF TIME—DIRECTORS' LIABILITY ACT, 1890 (53 & 54 VICT. c. 64), s. 3—3 & 4 WILL. 4, c. 42, s. 3.

This was an action brought by Joseph Thomson, a shareholder in the British Goldfields of West Africa (Limited), now in liquidation, against the directors and promoter of the company. The plaintiff claimed compensation for the loss and damage sustained by him by reason of alleged untrue statements in the prospectus of the company under the Directors' Liability Act, 1890 (53 & 54 Vict. c. 64), s. 3, which provides that every director and promoter "shall be liable to pay compensation to all persons who shall subscribe for any shares, debentures, or debenture stock on the faith of such prospectus or notice, for the loss or damage they may have sustained by reason of any untrue statements in the prospectus or notice . . . unless it is proved with respect to every such untrue statement . . . that he had reasonable ground to believe and did . . . believe that the statement was true." The plaintiff, it appeared, applied for his shares in the company (100 in number) on the 28th of August, 1895, when he paid £12 10s. On the 29th of August, 1895, he paid a further £37 10s., and he paid the final call of £25 in December, 1898. The plaintiff commenced this action on the 9th of December, 1898. The defendants denied the plaintiff's allegations, and also pleaded that the action had not been commenced within two years after the plaintiff's cause of action (if any) arose, and that it was therefore barred by the statute 3 & 4 Will. 4, c. 42, s. 3, which provides: " . . . all actions for penalties, damages, or sums of money given to the party grieved by any statute now or hereafter to be in force . . . shall be commenced and sued by the party grieved within two years after the cause of such actions . . ."

KEKEWICH, J., after considering the prospectus, said that the plaintiff had subscribed for his shares on the faith of untrue statements therein, which the defendants had no reasonable ground for believing, and did not believe, were true, and continued: Then comes the point of law, which I hoped was not, but which is, a new one, and which is not cleared up by the case of *Robinson* v. *Currey* (7 Q. B. D. 465), the only case on the meaning of the Act (3 & 4 Will. 4, c. 42) which has been brought before me. The Act of 1890, by section 3, says that every person who is a director of the company at the time of the issue of the prospectus shall be liable to pay compensation to all persons who shall subscribe for any shares on the faith of such prospectus for the loss or damage they may have sustained by reason of any untrue statement. It should be observed that the right of action is given, not to recover damages but for compensation—that is, for something which would give back to the person subscribing for shares what he has lost by reason of the untrue statement in the prospectus. Then section 3 of 3 & 4 Will. 4, c. 42, provides that all actions for penalties, damages, or sums of money given to the party grieved by any statute now or hereafter to be in force must be brought within two years after the cause of action. The question is: Is this action within that section? The period is short, shorter than that limited for actions for debt. Is it reasonable to hold that an action of this kind should be so limited? I am of opinion that that section deals with damages or sums of money in the nature of a penalty, and not with such sums of money as we are dealing with here, which are claimed as compensation for the loss suffered through subscriptions for shares induced by representations in the prospectus. But besides that I think I ought not to hold that the Legislature in the Act of 1890 giving a new remedy to a new class of persons intended at the same time, without any expression thereof, to say that actions under that Act should be brought within the specially limited period of section 3 of 3 & 4, Will. 4, c. 42. As this case may go to the Court of Appeal I will deal with one other point. Supposing the Act of 3 & 4 Will. 4, c. 42, applied, when did the cause of action in this case commence? It did not commence with the issue of the prospectus or subscriptions for shares. The Act of 1890 deals with compensation for loss or damage sustained by a subscriber for shares. As soon as he applies for shares it is true he is liable to pay, but he cannot sustain loss or damage until he has actually paid the money. From that date, therefore, the cause of action commences, so that in this case the last £25, which was paid in December, 1898, would not be within the 3 & 4 Will. 4, c. 42, even if it applied, because that sum was paid within the two years. There must now be judgment for the plaintiff for the compensation he has asked, with costs. Even if the plaintiff could only have brought his action for the £25 I would have given him the full costs of the action.—COUNSEL, *Renshaw*, Q.C., and *George Henderson*; *Warmington*, Q.C., *Warrington*, Q.C., and *T. W. Chitty*. SOLICITORS, *Herbert Toomer*; *Morten, Cutler, & Co.*

[Reported by C. C. HENSLEY, Barrister-at-Law.]

THE LLANDUDNO URBAN DISTRICT COUNCIL *v.* WOOD. Cozens-Hardy, J. 25th and 26th July; 2nd August.

FORESHORE—LESSEE FROM CROWN—RIGHTS OF THE PUBLIC—HOLDING MEETINGS—INJUNCTION REFUSED AGAINST TRESPASSER.

This was an action by the Llandudno Urban District Council for a declaration that the defendant, who was a Church of England clergyman, and who appeared in person, was not entitled to hold meetings or deliver addresses, lectures, or sermons on the beach or foreshore leased to the plaintiffs, and for an injunction to restrain him from doing so. The plaintiffs, as the successors of the Llandudno Improvement Commissioners, were lessees of the foreshore in question under a lease from the Crown for twenty-one years ending in 1901. Between the foreshore and the town was a promenade, for the regulation of which the plaintiffs had made bye-laws under their private Improvement Acts. In June, 1898, the defendant applied to the plaintiffs for permission to hold religious services on the shore. The letter was submitted to the council, who (by their clerk) replied that they could not accede to the request as they had granted a similar privilege to the organisation which had been in the habit of visiting Llandudno in past years, and proposed to come again that season. The organization referred to was for holding children's services. Nevertheless, the defendant held services upon the promenade until he was summoned before the magistrates and fined for breach of the bye-laws of the council. He then began to hold services on the shore, which he conducted standing upon a box, his discourses being sometimes directed against the ritualistic movement in the Church of England. He was required to desist by the officers of the council, and upon his persisting this action was brought.

Aug. 2.—COZENS-HARDY, J.—I may observe that the organization referred to in the letter of the plaintiffs of June, 1898, is not antagonistic to the defendant; and that there is ample space on the extensive shore for more than one service. The defendant has since held services on the shore, until he was restrained by an interlocutory injunction. The evidence satisfies me that there was no breach of the peace, no disorder worth mentioning, and no inconvenience except of the most trivial kind to any of the public resorting to the shore. It is, however, contended on the part of the plaintiffs that they are entitled as lessees to the possession of the foreshore and that the public have no right at common law to enter upon the shore when dry, except for the purposes of navigation or fishing. I think I am bound by the decision of the majority of the judges of the Court of King's Bench in 1821 in *Blundell* v. *Catterall* (5 B. & Ald. 268) to hold that in strict law this proposition is well founded. The public are not entitled to cross the shore even for purposes of bathing or amusement. The sands on the seashore are not to be regarded as in the full sense of the word a highway. A more extensive right may possibly have been gained by prescription or by custom either by individuals or by the permanent or temporary inhabitants of Llandudno, but the existence of this more extensive right must be proved and will not be presumed in the absence of proof. The plaintiffs have therefore *prima facie* a right to treat every bather, every nursemaid with a perambulator, every boy riding a donkey, and every preacher on the shore at Llandudno as a trespasser. The defendant seems to imagine that his position as a clergyman of the Established Church, bound to preach the Gospel both in season and out of season, gives him some special and peculiar rights. It is needless for me to say that this contention cannot for one moment be maintained. I must treat the defendant precisely as I should treat a Roman Catholic priest, a Methodist preacher, or a Salvation Army captain. This court has nothing to do with the truth or falsehood of the doctrines which the defendant has preached. I feel bound to say that I consider this action wholly unnecessary, and one which ought

not to have been brought. It is no part of the duty of the council, as lessees from the Crown for an unexpired term of two years, to prevent a harmless user of the shore. There are persons who derive satisfaction from listening to the addresses of the defendant, and the defendant derives satisfaction from delivering these addresses. I cannot conceive why they should be deprived of this innocent pleasure. Nobody is obliged to listen; nobody is molested. This action is an attempt to assert rights which the Crown would never have thought of putting forward, and which are in no way necessary for the peace and good order of the town of Llandudno. Charges have been made against the defendant in the pleadings and in the evidence for which there is no justification. I cannot refuse to make a declaration that the defendant is not entitled, without the consent of the plaintiffs, to hold meetings or deliver addresses, lectures, or sermons on any part of the foreshore in lease from the Crown. But I decline to go further. I decline to grant an injunction. That is a formidable legal weapon which ought to be reserved for less trivial occasions, and I make no order as to costs.—Counsel, *Eve*, Q.C., and *E. P. Hewitt*, for the plaintiffs. Solicitors, *Belfrage & Co.*, for *Chamberlain & Johnson*, Llandudno.

[Reported by Neville Tebbutt, Barrister-at-Law.]

High Court—Queen's Bench Division.

HUMPHREYS AND ROBERTS (Appellants) *v.* **COMMISSIONERS OF INLAND REVENUE** (Respondents). Div. Court. 27th July.

Revenue—Stamp—Mortgage—Part Payment and Transfer—Transfer Stamp—Liability for Additional Stamp on Original Amount Secured by Mortgage—Stamp Act, 1891, ss. 12, 13, and Schedule I.

Case stated by Commissioners of Inland Revenue under section 13 of the Stamp Act, 1891. On the 8th of May, 1899, an instrument was presented by the appellants under section 12 for the opinion of the commissioners as to the stamp duty which it should bear. The instrument was dated the 1st of May, 1899, and after reciting an indenture of mortgage to secure the sum of £1,100 and the payment off by the mortgagor of £100 part of the sum of £1,100, the balance thereof was transferred to the appellants, the mortgagees and the mortgagor thereby assigning the mortgaged property to them free from the original proviso for redemption, a new proviso for redemption being substituted therefor. The consideration for such transfer was the payment by the appellants to the mortgagees of the balance then due on the mortgage—namely, £1,000. The commissioners were of opinion that in addition to transfer of mortgage duty upon £1,000 (the liability for which was not disputed), the instrument amounted to a release of the original debt within the meaning of the charge in Schedule I., and that the last-mentioned matter was separate and distinct from the matter charged under the transfer as hereinbefore mentioned. They accordingly assessed the duty as follows: 6d. per cent. on £1,000 transferred, 5s.; 6d. per cent. on £1,100, being the amount at any time secured by the original mortgage, 5s. 6d.; total, 10s. 6d. The questions for the opinion of the court were: (1) Whether the assessment appealed against was correct; (2) if not, with what duty was the instrument chargeable. The appellants contended that the policy of the Stamp Act was to impose a duty once and for all, and not upon the debt as well as the security, and they cited *Wale* v. *Commissioners of Inland Revenue* (4 Ex. Div. 270), *Munro* v. *Commissioners of Inland Revenue* (23 Court of Sess. Cas. 232), *Rushbrook* v. *Hoad* (5 C. B. 131), *Wolseley* v. *Coz* (11 L. J. Q. B. 9). For the Crown it was admitted that in face of the decision in *Wale's case* it was difficult to argue that the decision of the commissioners was right. It was submitted there was a release of £100, and, as the commissioners thought, of the whole debt.

The Court (Darling and Phillimore, JJ.) held in favour of the appellants. They were bound by the decision in *Wale* v. *Commissioners of Inland Revenue*, and without anticipating what might be the decision of the Court of Appeal, the law as laid down in that case appeared to be founded on good sense, and they were content to follow it.—Counsel, *Lechnis* and *B. L. Cherry*; *Sir R. B. Finlay*, S.G., and *Danckwerts*. Solicitors, *E. W. Williamson*, *Solicitor to the Incorporated Law Society*; *The Solicitor of Inland Revenue*.

[Reported by Erskine Reid, Barrister-at-Law.]

SWAIN (Appellant) *v.* **FLEMING, SURVEYOR OF TAXES** (Respondent). Div. Court. 27th July.

Revenue—Inhabited House Duty—Inn—Stables Held under Different Lease and Title, but Used by Innkeeper for his Business—Stables Rated as Occupied with and Belonging to the Inn—48 Geo. 3, c. 55, s. 2 of Schedule B—The House Tax Act, 1851 (14 & 15 Vict. c. 36) ss. 1, 2.

Appeal from the decision of the Commissioners of Taxes for Axminster, in the county of Devon. The applicant rented of Mitchell & Co., brewers, of Taunton, the "White Hart," at Axminster, with some stables attached. These stables had been held jointly with the public-house for the last sixty years, and the rent of the joint property was £15 a year. Subsequently Swain required additional stabling for his business and he took another stable under an entirely different holding, in George-yard, at a yearly rental of £5. The first set of stables was twenty feet from the front door of the inn, the second set was fifty feet from that door. The Commissioners of Taxes rated the appellant to the inhabited house duty in respect of the value of the house, and also upon the two sets of stables upon the ground that they were both "occupied with" and were "belonging to" the inn. The licensed victualler thereupon appealed.

Darling, J., said that the tenant of this public-house found that the stables which went with the house were insufficient for his business. He therefore rented a second set of stables and these, equally with the first set, must be considered to belong to the house. It was not sufficient to shew as a ground of appeal that the second set of stables was not attached to the house and that he used them for his business under a different title altogether to the rest of his licensed premises. The second set of stables was not occupied for a different purpose from the first set; they were all used for the purposes of the business of the inn. One as much as the other was liable to be taxed as property attached to the inn. He occupied and used them equally as adjuncts to the inn and as nothing else, and they had rightly been taxed as property "belonging to and occupied with" the house.

Phillimore, J., concurred. Appeal dismissed with costs.—Counsel, *Holman Gregory*; *Sir R. B. Finlay*, S.G., and *Danckwerts*. Solicitors, *Reed & Reed*, for *Reed & Co.*, Taunton; *The Solicitor to Inland Revenue*.

[Reported by Erskine Reid, Barrister-at-Law.]

ATTORNEY-GENERAL *v.* **SMITH MARRIOTT.** Div. Court. 26th July.

Revenue—Estate Duty—Annuity—Consideration—Finance Act, 1894 (57 & 58 Vict. c. 30), s. 2, sub-section 1 (b); s. 3, sub-section 1.

This was an information filed by the Attorney-General claiming estate duty on the death of Dame Frances Smith in respect of the benefit accruing or arising to the defendant by the cessor of an annuity of £400 per annum, secured by way of jointure upon estates in which the defendant had a life interest in Dorsetshire. The information stated that by an indenture dated the 25th of May, 1853, a jointure rent-charge of £400 was secured to Dame Frances Smith by Sir John James Smith upon certain estates in Lincolnshire. Sir John James Smith died on the 3rd of September, 1862, and was succeeded in the enjoyment of both the Lincolnshire and Dorsetshire estates by the defendant. In 1870 the defendant sold the Lincolnshire estates to two separate purchasers, subject to the jointure rent-charge in favour of Dame Frances Smith, and invested part of the purchase-money in the purchase of £13,333 6s. 8d. reduced 3 per cent. Bank annuities in the names of trustees, to be held by them for the purpose of indemnifying the purchasers against the jointure rent-charge. On the 31st of December, 1883, by two indentures of that date Dame Frances Smith, in consideration of the defendant having secured the annual sum or rent-charge of £400 to her satisfaction, released the Lincolnshire estates from the rent-charge of £400. By a third indenture of the same date the defendant, in consideration of Dame Frances Smith releasing the Lincolnshire estates from the payment of the rent-charge, and in consideration of the £13,333 6s. 8d. being released from the trust for indemnity, charged his life interest in his estates in Dorsetshire, and also certain policies of assurance on his life, with the payment of the annual sum of £400, in addition to the annual sum or rent-charge of £1,000, to which Dame Frances Smith was then entitled. On the 4th of January, 1884, the defendant paid to the Commissioners of Inland Revenue the sum of £116 7s. 9d. by way of commutation of succession duty due upon the succession on the death of Dame Frances Smith. Dame Frances Smith died on the 1st of June, 1895. On behalf of the Crown it was contended that estate duty was payable by virtue of section 2, sub-section 1 (*b*), of the Finance Act, 1894, as "property in which the deceased . . . had an interest ceasing on the death of the deceased, to the extent to which a benefit accrues or arises by the cessor of such interest." On behalf of the defendant, it was contended that the annuity payable out of the Dorsetshire estates, having been given in consideration of the release of a similar annuity or rent-charge payable out of the Lincolnshire estates, was "an annuity granted for full consideration in money or money's worth," paid "to the grantor for his own use and benefit," and was therefore exempted from the payment of estate duty by virtue of section 3, sub-section 1, of the Finance Act, 1894.

The Court (Darling and Phillimore, JJ.) gave judgment for the Crown.

Darling, J., said that the effect of the deeds which had been referred to was that the defendant, who enjoyed a life interest in estates in Dorsetshire and Lincolnshire, was bound, as one of the consequences of such enjoyment, to provide in one way or another for the payment of an annuity of £400 to Lady Smith. It was true the nature of the liability did not continue to be the same, nor did the annuity continue to issue out of the same estates, because in 1883 an arrangement was made the effect of which was that, while the defendant still continued to be burdened with the payment of the same annual sum, the means by which it was secured were changed. The defendant contended that he was not liable to pay duty because of the exemption in section 3, sub-section 1, of the Finance Act, 1894. His lordship was, however, unable to see that anything had been paid to the defendant "for his own use or benefit" as full consideration in money or money's worth for the creation of the annuity issuing out of the Dorsetshire estates so as to bring the matter fairly within the words of the section. The transaction was a mere transfer of the annuity from one portion of the defendant's estates to another. It was a mere re-arrangement by which the annuity was secured in a different way. If the burden on the defendant was a little less heavy than before, that was not enough to make it possible to say that full consideration was given.

Phillimore, J., said that the annuity was treated by the parties as an entity of itself, and it was clear that, if the Lincolnshire estates had not been sold and the annuity had continued to be charged on them until the death of Lady Smith, estate duty would have been payable thereon. The annuity could not escape the duty because other property was substituted for the Lincolnshire estates as the property on which it was secured.—Counsel, *Sir R. Finlay*, S.G., and *Vaughan Hawkins*; *A. T. Lawrence*, Q.C., and *Danckwerts*. Solicitors, *Solicitor of Inland Revenue*; *Lee, Ockerby, & Everington*, for *Hinds & Son*, Gondhurst.

[Reported by C. G. Wilbraham, Barrister-at-Law.]

THE GREAT NORTHERN RAILWAY CO. *v.* THE COMMISSIONERS OF INLAND REVENUE. Div. Court. 27th July.

REVENUE—STAMP DUTY—RELEASE OR RENUNCIATION ON SALE—STAMP ACT, 1891 (54 & 55 VICT. c. 39), SCHEDULE I.—RAILWAY CLAUSES CONSOLIDATION ACT, 1845 (8 & 9 VICT. c. 20), s. 78.

In this case an instrument was presented to the Commissioners of Inland Revenue under the provisions of section 12 of the Stamp Act, 1891, for their opinion as to the stamp duty with which it was chargeable. The Middleton Estate and Colliery Co. were the lessees under one Marshall Nicholson of coal underlying certain land in the borough of Leeds. The appellants' railway passed over a portion of the land under which the coal lay. The Colliery Co. proposed to work the coal under and within forty feet of the railway, whereupon the appellants served on the company a notice under section 78 of the Railway Clauses Consolidation Act, 1845, requiring them to leave the coal under and within forty feet of the railway unworked, and stating that the appellants were willing to make compensation therefor. No agreement having been arrived at between the company and the appellants, the matter was referred to arbitration, in pursuance of the Act. The arbitrator awarded £1,099 compensation to be paid by the appellants to the company. The instrument with regard to which the question in this case arose was then executed. It consisted, in effect, of a receipt for the £1,099 awarded by the arbitrator and paid by the appellants to the company, and proceeded: "And in consideration of the said payment of £1,099 we hereby undertake and agree to leave entirely unworked the whole of the said coal, except such part thereof as may be necessary for the purpose of driving through the said coal three headways or roads of such a height and width as are usual in working the Middleton Little Seam of coal for the purpose of working any other coal belonging to us, and further undertake at the cost of the railway company to do and execute, or procure to be done and executed, all deeds, matters and things necessary for vesting the same in the railway company whenever thereunto by them required, and we further acknowledge and declare that the said sum includes satisfaction and compensation for all claims which but for these presents we might have maintained either under the provisions of any statute, or at law, or in equity against the railway company in respect of the said coal." The instrument was sealed with the common seal of the company in the presence of two of the directors, and signed by the secretary. The commissioners were of opinion that the instrument constituted a renunciation of a right or interest in the property, and assessed upon it an *ad valorem* duty, as upon a conveyance for sale, at the rate of five shillings for every £50 upon the sum of £1,099. It was contended on behalf of the appellants that the instrument was not "a release or renunciation of any property or of any right or interest in any property upon a sale" within the schedule to the Stamp Act, 1891, and was consequently not chargeable with an *ad valorem* conveyance on sale duty, but that it was chargeable under some or one of the following heads: (*a*) "A receipt given for or upon the payment of money amounting to £2 or upwards," and chargeable with the duty of 1d.; (*b*) "a release or renunciation of any property or of any right or interest in any property" not being "by way of sale," or "by way of security," and chargeable with the duty of 10s; (*c*) "a deed of any kind whatsoever not described in the schedule," and chargeable with the duty of 10s. It was argued that no sale took place because, though the company renounced their right to work the coal under the line, no corresponding right passed to the appellants. *Errington* v. *Metropolitan District Railway Co.* (19 Ch. D. 559) was referred to. On behalf of the Crown it was contended that the instrument was a release or renunciation on sale, and it was argued that, as section 6 of the Lands Clauses Act, 1845, was, by section 6 of the Railways Clauses Act, 1845, incorporated into that Act, the effect of the transaction made in pursuance of section 78 of the Railways Clauses Act was a sale of the coal. It was also argued that, if there was not a sale of the coal, there was at any rate a sale of an easement of support. *Smith* v. *Great Western Railway Co.* (L. R. 3 App. Cas. 165), *Pountney* v. *Clayton* (11 Q. B. D. 820), and *Re Lord Gerard and London and North-Western Railway Co.* (1894, 1 Q. B. 459) were cited.

THE COURT (DARLING and PHILLIMORE, JJ.) allowed the appeal, holding that the instrument was chargeable with the duty of 10s.

DARLING, J., said that he did not think that the instrument was a renunciation within the meaning of the schedule of the Stamp Act. The word renunciation was inserted in this Act because this Act applied to Scotland, and it was used with regard to incidents of Scotch law. Neither did he think that the instrument was a release on sale. What was done did not amount to a sale. It was true that the company gave up the right to work the coal, but the property in the coal did not pass to the appellants. The judgments delivered by Jessel, M.R., and Brett, L.J., in *Errington* v. *Metropolitan District Railway Co.* were authority for that proposition. The earlier case of *Smith* v. *Great Western Railway Co.* had been relied on by the Crown as stating the contrary, but, on referring to the judgments in that case, his lordship did not think that they supported the view contended for by the Crown. Nor did his lordship think that the transaction between the company and the appellants amounted to the sale of a right to support. He would not attempt to define what a sale was, but he did not think there could be such a thing as a sale of a right of support. It was further argued that if the instrument was not a release or renunciation on sale it was at any rate a release *simpliciter*. It was argued against that that "release" was a term of art, just as renunciation was a Scotch term of art, and it was said that it was used in the sense in which it was used when one spoke of a lease and release, or in the sense in which it was defined in *Termes de la Ley*—namely, "the giving or discharging of the right or action any hath or claimeth against another or his land." If this were so the instrument would not be a release, because it gave the appellants no right or interest in the land or coal. But words in the Stamp Act were not always used in their strict artistic sense, and the word "release" was no doubt used in order to sweep into the purview of the Act transactions which might have otherwise escaped liability to stamp duty. The transaction witnessed by the instrument, therefore, amounted to a release of property, or of a right or interest in property, but not on sale, and was, therefore, chargeable with 10*s*. stamp duty. It was not necessary to decide whether the instrument was a deed.

PHILLIMORE, J., concurred. — COUNSEL, *C. A. Russell*, Q.C., and *J. Colville*; *Sir R. Finlay*, S.G., and *Danckwerts*. SOLICITORS, *R. Hill-Dawe*; *Solicitor for Inland Revenue*.

[Reported by C. G. WILBRAHAM, Barrister-at-Law.]

EARLE'S SHIPBUILDING AND ENGINEERING CO. *v.* ATLANTIC TRANSPORT CO. Commercial Court. 25th July.

PRACTICE—ASSIGNMENT—CHOSE IN ACTION—CONTRACT TO BUILD A SHIP—JUDICATURE ACT, 1873 (36 & 37 VICT. c. 66), s. 25 (6).

This was an action brought to recover £1,938 for work and labour done to the steamship *Mohegan*, formerly called *The Cleopatra*. The defendants counterclaimed for damages for the improper way in which the work had been carried out. The case was heard on the 26th of June, and judgment was given for the plaintiff on the claim and counterclaim. His lordship having intimated that he desired to reconsider his judgment, the case was re-argued. The facts were these. On the 25th of September, 1896, Thomas Wilson & Co., the owners of the Wilson & Furness-Leyland line of steamships, entered into a contract with the plaintiffs, by which the plaintiffs undertook to build *The Cleopatra*. The building of the vessel was delayed by strikes, so that in the summer of 1898 she was still undelivered. On the 1st of July, 1898, the vessel was sold by Wilson & Co. to the defendants, together with the "benefit, as and from the date of delivery of the steamship, of the contract with the builder of such steamer." The vessel was, accordingly, afterwards transferred to the defendants. The plaintiffs' claim was admitted, and the question now was whether the contract for the completion of the vessel was a *chose in action* assignable by virtue of section 25 (6) of the Judicature Act, 1873. On behalf of the plaintiffs, *May* v. *Lane* (64 L. J. 236) was relied on, and it was contended that the thing purporting to be transferred to the defendants by Wilson & Co. being only a claim for damages, was not "a debt or other legal *chose in action*," and that it could not, therefore, be the subject of a legal assignment.

BIGHAM, J., gave judgment for the defendants on the counterclaim. He said that he was of opinion that the claim for damages on Wilson & Co.'s contract with the plaintiffs was assignable, being a legal *chose in action*, and the defendants were, therefore, entitled to such damages, if any, for the breach of contract, as those to which Wilson & Co. would have been entitled to. The words relied on in the judgment of Rigby, J., in *May* v. *Lane* were not essential to the decision in that case, and he did not, therefore, feel bound by them.—COUNSEL, *Scrutton*; *Hurst*. SOLICITORS, *Rollit & Sons* for *Rollit & Sons*, Hull; *Pritchard & Sons*.

[Reported by C. G. WILBRAHAM, Barrister-at-Law.]

REG. *v.* GUARDIANS OF LEICESTER. Div. Court. 28th July.

MANDAMUS—REFUSAL OF GUARDIANS TO APPOINT A VACCINATION OFFICER—POOR LAW AMENDMENT ACT, 1868 (31 & 32 VICT. c. 122), s. 7—VACCINATION ACT, 1871 (34 & 35 VICT. c. 98), s. 5.

This was a rule *nisi* obtained at the instance of the Local Government Board for a *mandamus* directed to the Guardians of Leicester, calling upon them to shew cause why the rule should not be made absolute commanding them to appoint a vaccination officer for that town. The matter came before the Divisional Court on the 18th of July, under the following circumstances: It was said that the post of vaccination officer for Leicester, became vacant on the 31st of December last, and application was made to the guardians by the Local Government Board to appoint a successor to the late officer. It was said also that, on the 22nd of May, 1899, the guardians sent to the Local Government Board a memorial, in which they stated that—"The position of Leicester in regard to vaccination is widely known; but the actual statistics and facts relating to the town are probably not so fully impressed upon the public mind, and may not have entirely come under the cognizance of your honourable board. Therefore, in the opinion of the guardians, it is desirable at this juncture to refer to some extent to these matters in detail. No guardians in the United Kingdom have in the past endeavoured to carry out the Vaccination Acts with greater zeal, energy, and determination than the Leicester board." They stated what they had done and said: "Meanwhile vaccination became an electoral question, and at every election since 1883 successive boards have been elected, with overwhelming majorities, pledged against compulsory vaccination, and the present board is practically unanimous against prosecuting under the Vaccination Acts. In the opinion of the guardians no statesmen of wisdom would, without due consideration, require or advocate wholesale prosecutions with consequential disturbances of the public peace, and the stirring up of rancour, bitterness, and hatred of the governing classes which must necessarily ensue." They continued: "The 'concessions,' as they are called, of the Vaccination Act of 1898—viz., the option of using 'calf lymph' and the 'exemption' clause are practically inoperative in Leicester, and any kind of lymph is equally objectionable to the Leicester people." The Local Government Board wrote that they had given consideration to the representation made, but Parliament had imposed upon the guardians the duty of appointing the vaccination officer, and that the board had no authority to relieve them from the discharge of that duty. Afterwards the guardians were again requested to appoint the officer, and they replied: "When the Vaccination Act of 1871 was passed contain-

ing a section requiring guardians to appoint the vaccination officer, the only section which rendered the prosecution of defaulters obligatory upon guardians was section 27 of the Vaccination Act of 1867, and that by the 1871 Act was absolutely repealed. It is, therefore, obvious that Parliament intended to invest boards of guardians with the executive control of vaccination officers and vaccination prosecutions. Otherwise section 27 would not have been repealed." They further went on to say: "In the opinion of the guardians, their constituents possess the right, and are entitled to the free exercise of their own judgment, and having in a constitutional way by electoral control secured the position they at present occupy, the guardians are unable to compromise that position, and betray the trust reposed in them by the electorate by appointing an officer who, by his will, can prosecute, and who, in these circumstances, and the special circumstances of Leicester, is either the instrument of compulsion or nothing." It was under these circumstances that the court granted a rule *nisi*, calling upon the guardians to show cause why a *mandamus* should not issue commanding them to appoint a vaccination officer, and on the 28th of July this rule came on for argument. Counsel in shewing cause against the rule said questions of policy were not now in point, and it was enough to say that the guardians had declined to appoint an officer for reasons which to them appeared good and sufficient. With the merits of the case the court had nothing to do, the simple question before them being whether in this case a prerogative writ of *mandamus* should issue. He submitted that it not such a case, because by section 5 of the Vaccination Act, 1871, another remedy was given. That section, after saying that it was expedient to order the appointment of a vaccination officer, enacted that the Local Government Board should have the same powers with respect to vaccination officers as they had with respect to poor law officers. It therefore became necessary to refer to the Poor Law Amendment Act, 1868. Up to 1871 it was optional whether a vaccination officer was appointed, but in that year it was made obligatory, and if the guardians failed to make the appointment the Local Government Board had the power to fill the post. It was settled law that when a statute created a duty and at the same time provided a remedy in default of non-performance the remedy so given must be deemed exclusive. That was so laid down by Blackstone and had not been overruled: see also *Rex* v. *Bank of England* (1780, 2 Doug. 524). If the Local Government Board had exercised the power to fill the appointment the matter would never have come before the court. Where there were alternative remedies the one that was the more convenient or feasible was the one the court should order: *In re Nathan* (12 Q. B. D. 461), *Reg.* v. *Lewisham Union* (1897, 1 Q. B. 498), *Reg.* v. *Guardians of Keighley Union* (39 J. P. 360; 40 J. P. 70). [PHILLIMORE, J., cited *Shepherd* v. *Phillimore* (1869, 2 P. C. 450); and section 4 of the Poor Law Amendment Act, 1834, was also referred to.] On behalf of Mr. O. B. Stanion, senior vice-chairman, and Mr. W. Newbery, past chairman of the guardians, whose position, it was said, was different to that of the other members of the board, and were therefore separately represented, their counsel pointed out that the Local Government Board had never attempted to appoint an officer, but had taken the alternative course of applying to the court to compel the guardians to do that which they honestly believed they ought not, and were under no statutory obligation to do. If the rule was discharged, what position would the Local Government Board take up then? A *mandamus* ought not to issue to compel one statutory body to do that which it was optional for the authority seeking the remedy by *mandamus* to do themselves without applying to the court at all: *Rex* v. *Fowey Corporation* (1824, 2 B. & C. 584), *Reg.* v. *Gamble* (1839, 11 A. & E. 72); see also Tapping on *Mandamus*. The guardians had never absolutely declined to appoint a vaccination officer, but simply refused to appoint an officer over whose acts they would have no jurisdiction, and would be under the control of the Local Government Board, which authority had taken no steps to appoint anyone to fill the vacant office. Counsel in support of the rule said that the Local Government Board had no power to appoint except in the event of the guardians refusing to make any appointment. There were several things which a vaccination officer had to do in the performance of his duties. For example, he had to make returns as to the number of children not vaccinated. There was no foundation in the guardians' contention that a *mandamus* ought not to go because there was another remedy. The case of *Reg.* v. *Norwich Railway Co.* (1845, 3 D. & L. 385) negatived such a contention. *Re Barlow* (30 L. J. Q. B. 271) shewed the true principle upon which a *mandamus* ought to be granted. Where the statutory remedy given was not applicable then a *mandamus* would lie as if the writ was the only remedy: *Reg.* v. *Bishop of London* (13 East, at p. 427), *Reg.* v. *Archbishop of Canterbury* (15 East, at p. 136). The remedy of appointment by the Local Government Board was infinitely less advantageous than the remedy by *mandamus*. It was true the board under certain circumstances could appoint, but that would not bring about the same result. It was a serious thing that the guardians should fail to perform a duty which had a bearing upon public convenience generally and might expose members of the public to the risk even of their life. The Court here interposed and the argument was closed.

DARLING, J., said the Legislature had imposed upon the guardians the duty of appointing a vaccination officer, and here they had refused to make such appointment. There was no dispute as to the facts and the Local Government Board perfectly rightly applied for a rule. For the guardians it was said that the rule should not be made absolute, since a *mandamus* should not be granted because the Vaccination Act of 1871 provided another means by which the same result could be brought about. He thought the guardians had failed to establish that proposition. No doubt the issuing of the prerogative writ was in the discretion of the court and no doubt certain rules had been laid down for the guidance of the court as to when the writ should issue. But because there was a discretionary power it by no means followed that in cases where the courts had refused the writ it was because they held they had no discretionary power to order one. In many cases the writ had been refused where there was discretionary power to grant it. In cases where the writ was the only remedy the writ should issue so as to enable justice to be done. Here the guardians were required by the Legislature to perform a public duty, and they had not performed it. The court had unquestionably a discretionary power in such a case to direct a *mandamus* to issue in order that justice should be done. The guardians ought to perform their statutory duties; it was not a legal remedy for such a state of things that the Local Government Board should appoint an officer. In his opinion it was doubtful if the alternative power to appoint given to the Local Government Board was an alternative remedy at all; and therefore, he thought the *mandamus* should issue.

PHILLIMORE, J., concurred. He considered the denial of Messrs. Stanion and Newbery was evasive. In all the cases cited, where the writ had been refused, the court had found that there was some other legal process by which the same result would be obtained. Where there was a *remedium juris* the court had a discretion, and would, generally speaking, refuse the writ. That was not the case here. Rule absolute accordingly.—COUNSEL, *H. H. Asquith*, Q.C., and *Corrie Grant*, for the guardians; *Schultess Young*, for Messrs. Stanion and Newbery; *Sir R. B. Finlay*, S.G., and *H. Sutton*, for Local Government Board. SOLICITORS, *Bower, Cotton, & Bower*, for *Sir Thomas Wright*, Solicitor to the Guardians; *The Treasury Solicitor*.

[Reported by ERSKINE REID, Barrister-at-Law.]

LAW SOCIETIES.

THE INCORPORATED LAW SOCIETY.

COUNCIL ELECTION.

The adjourned annual general meeting of the Incorporated Law Society was held at the Law Institution on Wednesday for the purpose of receiving the report of the scrutineers as to the election by ballot of eleven members of the council to the vacancies caused by the retirement of ten members in rotation and the death of the late Mr Henry Roscoe. Mr. HENRY MANISTY, the newly-elected president, occupied the chair.

The retiring members, with the exception of Mr. F. K. Munton and Mr. H. Wing, offered themselves for re-election, and there were five new candidates—viz., Mr. George Edgar Frere (Frere, Cholmeley, & Co.), Mr. William Dawes Freshfield (Freshfield & Williams), Mr. Grantham Robert Dodd, Mr. Stephen Henham King (King & Hughes, Maidstone), and Sir George Henry Lewis.

Mr. W. J. FRASER (chairman of the scrutineers) read the scrutineers' report as follows: "We, the undersigned, the scrutineers duly appointed at the general meeting of the society held on the 14th day of July, 1899, to receive and examine the voting papers and to certify the result of the election of candidates for the Council, report as follows:

"The secretary handed to us on Monday, the 31st of July, a box containing the voting papers, which he informed us had been placed in it as they were delivered, and they were opened and examined by us. The first schedule hereto annexed contains particulars of the total number of voting papers received, and the number of papers rejected, and the grounds of rejection. The second schedule contains particulars of the total number of votes in favour of each candidate. The third schedule contains the names of those candidates whom we find and certify to be duly elected. The voting papers have been duly closed up under our seal, and will be retained by us for the period of one month after the election, when we shall destroy them, as provided by bye-law 46. The 31st of July, 1899.

"The first schedule referred to in the annexed report. Voting papers received, rejected, &c.: The number of voting papers received, 2,638—of which there were (*a*) received after the prescribed date, 17; (*b*) unsigned, 14; (*c*) no name, struck out, 4.

"The second schedule referred to in the annexed report. Votes in favour of each candidate:

Edmund Kell Blyth	2,181
Ebenezer John Bristow	2,280
Robert Cunliffe	2,287
Grantham Robert Dodd	1,108
William Francis Fladgate	2,187
George Edgar Frere	2,075
William Dawes Freshfield	2,217
John Edward Gray Hill	2,436
James Warnes Howlett	2,307
Stephen Henham King	2,087
Benjamin Greene Lake	2,239
Sir George Henry Lewis	752
Charles Berkeley Margetts	2,361

"The third schedule referred to in the annexed report. Names of candidates duly elected:

J. E. Gray Hill	2,436
C. B. Margetts	2,361
J. W. Howlett...	2,307
R. Cunliffe	2,287
E. J. Bristow	2,280
B. G. Lake	2,239
W. D. Freshfield	2,217
W. F. Fladgate	2,187
E. K. Blyth	2,181

S. H. King	...	...	...	...	...	...	...	2,087
G. E. Frere	...	...	...	...	...	...	...	2,075

"(Signed) W. J. Fraser, Chairman.
Robert L. Devonshire.
Wilfred Godden.
Kenard Ball.
Edward F. Fisher."

The President said the meeting would readily see, and he could assure them in addition that it was the case, that the duties of the scrutineers had not been at all light. They had received a very large number of papers, and had spent a large amount of time in arriving at the conclusion which had just been announced. It was but fitting that they should record their sense of their services, and he therefore had the pleasure of proposing a vote of thanks to them.

Mr. B. G. Lake seconded the motion, which was agreed to, and

Mr. Fraser, on behalf of his co-scrutineers and himself, returned thanks.

It will be seen that the whole of the retiring members offering themselves as candidates have been re-elected, and that the new members are as follows: Mr. George Edgar Frere (admitted 1869), Mr. William Dawes Freshfield (admitted 1857), and Mr. Stephen Henham King (Maidstone, admitted 1857). Mr. King resigned his position as an extraordinary member of the Council in order to become a candidate. Mr. G. R. Dodd and Sir G. H. Lewis were not elected.

LEGAL NEWS.

OBITUARY.

The death is announced of Mr. James Williamson, of Surbiton, solicitor, at the age of seventy-three. He was the head of the firm of Williamson, Hill, & Co., of Sherborne-lane, E.C. He was admitted in 1848, and remained in active practice until within two months of his decease. He was the eldest son of the late Mr. James Williamson, in his lifetime the head of the same firm, who died in 1885 in the ninety-fourth year of his age, and the elder brother of Mr. E. W. Williamson, the secretary of the Incorporated Law Society.

The death is announced, at the age of eighty-four, of Mr. Henry Elland Norton, one of the oldest solicitors on the roll of the High Court, having been admitted in 1838. He was articled to his uncle, Mr. Henry Norton, of Gray's-inn, a partner in the firm of Egerton, Norton, & Chaplin, who died in 1839. Mr. Henry Elland Norton entered into partnership with the first Sir Philip Rose, and they were the solicitors for the Great Northern Railway Bill—being joined whilst the Bill was in progress by the late Mr. Robert Baxter, who had represented the Yorkshire supporters of the Bill, thus forming the eminent firm of Baxter, Rose, & Norton. On the retirement of the first Sir Philip Rose, Mr. Norton became senior partner in the firm of Norton, Rose, Norton, & Co., the other partners being the present Sir Philip Rose, his brother Mr. G. A. St. C. Rose, Mr. Henry Turton Norton, his son, and Mr. Walter Percy Norton, his nephew. Mr. Norton retired from active practice in 1890, but kept his name on the rolls. He was a director of the Law Reversionary Society and the East India Estate Co. (Limited), and was much respected. The funeral service was held at St. Jude's Church, South Kensington, on Tuesday, and the interment took place at the Highgate Cemetery.

CHANGES IN PARTNERSHIPS.

Dissolutions.

Joshua Scholefield and John Scholefield, solicitors, Hemsworth and Pontefract, Yorks. July 15. [*Gazette*, July 25.

Thomas Johnson, Holmes Stead, and Harold Greenwood, solicitors (Johnson, Stead, & Greenwood), Llanelly. As far as concerns the said Harold Greenwood, who retires as and from July 25, 1899. [*Gazette*, July 28.

GENERAL.

The Royal Assent was given by commission on the 1st inst. to the following, among other Bills: The Metropolis Management Acts Amendment (Bye-laws) Bill, Tithe Rent-charge (Rates) Bill, and to seventy-nine private and provisional order Bills.

The Queen has directed that, as soon as the necessary arrangements under the London Government Act have been completed, there shall be confirmed to the Borough of Westminster, as constituted under that Act, the title of City, originally conferred upon Westminster by King Henry the Eighth.

Mr. Justice Bucknill was on Saturday last presented with the honorary freedom of the city of Exeter. He was educated at the Exeter Grammar School, and was recorder of the city for thirteen years before his elevation to the bench. The presentation was made in the name of the city council by the mayor.

It is announced that in consequence of the retirement of Sir W. W. Karslake, Q.C., Mr. Robert J. Wallace, Assistant Controller of Legacy and Succession Duties, has been appointed Secretary, and Mr. Alfred A. Aymard has been appointed Assistant Secretary in the Estate Duty Department of the Board of Inland Revenue. The titles of Controller and Assistant Controller of Legacy and Succession Duties have been discontinued.

In the House of Commons on the 1st inst., in answer to Mr. Pickersgill, Lord G. Hamilton said: I am in correspondence with the Government of India in regard to the proposal to establish a Chief Court in Burma. I am not prepared to postpone a decision on the subject until this House has discussed the question whether a High Court or a Chief Court is more desirable for the province. But I may observe that legislation in Parliament would be necessary to enable another High Court to be established in India.

The Birmingham stipendiary magistrate (Mr. T. W. Colmore), in announcing on Monday the appointment of Mr. H. A. Readson, barrister-at-law, to act as his deputy during his absence upon holiday, complained of the allowance for this purpose which was made to him. He thought a little more generosity might have been shewn, seeing that no less than £11,239 in magistrates clerks' fees and penalties was turned over from the courts to the city funds last year. He added: "It is the fashion to run us down here and to say that we have nothing to do. I know it is done with a purpose. I therefore wish to call attention to the few following facts. I was appointed in 1888, and my first whole year's work was in 1889. There were in that year 8,191 prisoners tried in the courts, whilst last year there were 12,490, half as many again. In 1889 there were 12,058 summonses; last year there were 20,768. It is obvious from these figures either that my predecessor was very much overpaid for what he did—and I have never heard that stated or suggested yet—or that I am very much underpaid, because I have half as much again to do as when I was appointed."

Mr. A. R. Jelf, Q.C., writing in the *Law Magazine* on the late Lord Esher, says: "Whatever difference of opinion may exist as to Lord Esher's methods, no one ever doubted the absolute rectitude of his aim. To his friends he used to say, 'I don't know whether I do justice; but I'll take my oath I try with all my might to do it.' And this not unjustifiable boast was repeated by him on the occasion, presently to be referred to, of his public farewell in the following terms: 'Never on one single occasion, at any period of my judicial career, have I done anything except try from the beginning of each case until it was ended to get at the truth of the matter.' Mention has already been made of his great kindness of heart. He was very tolerant of the weaknesses of human nature, and in dealing with crime and with professional misconduct of solicitors to admit excuses and to mitigate punishment. In short, the justice which he administered was always 'tempered with mercy.' Another admirable trait in the character of the late Master of the Rolls was his generous loyalty towards his colleagues. Nothing caused Lord Esher to fire up more warmly than any attack made by counsel on the fairness and impartiality of the judge whose decision was impugned. Outside the court he ever evinced the keenest love and affection for his profession and all its members, from the highest to the lowest. He always spoke of himself as still a barrister and 'one of us,' and 'only one of our equals,' and he shewed his sympathy for those who had been less fortunate than others in the race of life by warmly supporting the Barristers' Benevolent Association."

The representatives of the United Property Owners' and Ratepayers' Association of Great Britain and of the Auctioneers' Institute of the United Kingdom had an interview on Friday in last week with the Lord Chancellor at the House of Lords. Sir John Willox, M.P., said the owners of small property suffered great hardship owing to the present law of ejectment. These small owners were obliged, under penalties, to keep the property in sanitary condition. The dirty, disorderly, or destructive tenants might impose penalties upon the owners, who had no power of getting rid of them. They suggested that, after due notice to quit had expired, magistrates should be authorized to give possession within not less than seven days, and not more than fourteen days, and that the magistrates' jurisdiction should extend to houses up to £50 per annum. The Lord Chancellor: You suggest that when the due notice to quit has expired you should have possession in seven or fourteen days; you put it alternatively—which would you have? Mr. Hindmarsh: We should prefer seven days. The Lord Chancellor: The difficulty, of course, is that the Legislature would be reluctant to give a general power, although you profess to be quite desirous to draw a distinction between the lazy and the idle and the active and industrious who are nevertheless poor. You see a general power would be put in the hands of everybody, however harsh or however unreasonable they may be. The Lord Chancellor added that he could see there was a grievance to be remedied. He could not commit himself by any promise of legislation, but he would bring the matter before his colleagues and see if some remedy could not be devised, which was undoubtedly required not only in the interests of the landlords, but also of the poor and honest tenants who were made to suffer by the dishonest and the indolent.

THE PROPERTY MART.

RESULT OF SALE.

Reversions and Life Policies.

Messrs. H. E. Foster & Cranfield were successful in placing the following Interests on Thursday last at the Mart, E.C., at the prices named, the total being £6,429:

			£
REVERSIONS:			
Absolute to One-fifth and One-fifth of One-fifth of £4,006; and to One-fourth and One-fifth of One-fourth of £4,150; life 73	...	Sold	840

Absolute to £100 and to One-sixth of One-third of £12,483; life 50; and Contingent to a Share of the same Fund	,,	345
Absolute to One-twenty-fourth of £7,506 7s. 7d. 2½ per Cent. Consols; lives 65, 62, and 60	,,	150
LIFE POLICIES:		
For £1,000 in the Legal and General; life 49	,,	460
For £1,000 in the National Mutual; life 49	,,	310
For £5,000 in the National Provident; life 76	,,	4,000
For £1,000 in the Clergy Mutual; life 47	,,	315

WINDING UP NOTICES.

London Gazette.—FRIDAY, July 28.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ASTURIANA, LIMITED—Creditors are required, on or before Aug 23 to send their names and addresses, and the particulars of their debts or claims, to William Barclay Peat, 3, Lothbury

AUSTRAL CYCLE AGENCY, LIMITED—Creditors are required, on or before Sept 8, to send their names and addresses, and the particulars of their debts or claims, to William Shannon Tinkler, 33-34, Earl st, Coventry. Purchase, 11, Queen Victoria st, solor

COOLGARDIE GOLD FIELDS, LIMITED—Petn for winding up, presented July 24, directed to be heard on Aug 9. Haynes & Co, 39, Basinghall st, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 1

KOOTENAY DEVELOPMENT CO, LIMITED—Creditors are required, on or before Sept 30, to send their names and addresses, and the particulars of their debts or claims, to Arthur Thomas Kennedy, 22, Fenchurch st. Saunders, 63 and 64, New Broad st, solor for liquidator

MANNESMANN TUBE CO, LIMITED AND REDUCED—Creditors are required, on or before Sept 20, to send their names and addresses, and the particulars of their debts or claims, to Edwin Waterhouse and George Franklin, 3, Frederick's pl, Old Jewry. Budd & Co, 24, Austinfriars, solors to liquidators

MARKET HARBOROUGH GAS CO, LIMITED—Creditors are required, on or before Sept 1, to send their names and addresses, and the particulars of their debts or claims, to John Smith, Market Harborough, Auctioneer

MICHAEL TURNOR & CO, LIMITED—Petn for winding up, presented July 20, directed to be heard on Aug 2 Burns & Co, 140, Strand, agents for Tochatti, Birmingham, solor for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 1

RIPANJI QUICKSILVER AND SILVER MINES, LIMITED—Creditors are required, on or before Sept 15, to send their names and addresses, and the particulars of their debts or claims, to Charles W. Cornish, 1, Gresham bldgs, Basinghall st

RUSSIAN EXPLORATION CO, LIMITED—Creditors are required, on or before Sept 9, to send their names and addresses, and the particulars of their debts or claims, to William Charles Gould, 8, Old Jewry. Julius & Thomas, 15, Finsbury circus, solors to liquidator

VEDOVA GOLD MINING SYNDICATE, LIMITED (IN LIQUIDATION)—Creditors are required, on or before Sept 18, to send their names and addresses, and the particulars of their debts or claims, to Charles Thomas Druery, 19, Eastcheap

YALGOO PUBLIC BATTERY AND GOLD MINING CO, LIMITED—Petn for winding up, presented July 26, directed to be heard on Aug 9. Wadeson & Malleson, 7, Devonshire sq, Bishopsgate. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 6

London Gazette.—TUESDAY, Aug. 1.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

A. E. LILLIE, LIMITED—Petn for winding up, presented July 27, directed to be heard on Aug 9. Boxall & Boxall, 22, Chancery lane, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 8

APOSTOLOFF AUTOMATIC TELEPHONE PARENT SYNDICATE, LIMITED—Creditors are required, on or before Monday, Oct 2, to send their names and addresses, and the particulars of their debts or claims, to Ernest Cooper, 14, George st, Mansion House

THE CENTRAL LONDON DWELLINGS IMPROVEMENT CO, LIMITED—Creditors are requested, on or before Aug 25, to send their names and addresses, and the particulars of their claims, to Mr. R. W. Monro, of Oakfield, Coombe Wood, Kingston on Thames

COMMERCIAL CONSOLS, LIMITED—Petn for winding up, presented July 27, directed to be Aug 9. Emmet & Co, 14, Bloomsbury sq, agents for Sanders & Parish, Birmingham, solors for petners. Notice of appearing must reach Emmet & Co not later than 6 o'clock in the afternoon of Aug 5

FIELD & CO, LIMITED—Petn for winding up, presented July 29, directed to be heard Aug 9. Pearce, 21, John st, Adelphi, agent for Pearce & Keele, Southampton, solors for petners. Notice of appearing must reach Arthur William Pearce not later than 6 o'clock in the afternoon of Aug 8

JOHN TATTERSALL CUNLIFFE, LIMITED—Creditors are required, on or before Sept 12, to send their names and addresses, and the particulars of their debts or claims, to Mr Walter Cunliffe, 24, North John st, Liverpool. Bellringer & Co, Liverpool, solors to liquidator

LEEDS AND HANLEY THEATRES OF VARIETIES, LIMITED—Petn for winding up, presented July 12, directed to be heard on Aug 9. Digby, 2, Coleman st, solor and petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 9

MADRAS ELECTRIC TRAMWAYS CO, LIMITED—Petn for winding up, presented July 29, directed to be heard on Aug 9. Linklater & Co, 2, Bond ct, Walbrook, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 8

MATABELELAND EXPLORING SYNDICATE, LIMITED—Creditors are required, on or before Oct 31, to send in their names and addresses, and the particulars of their debts and claims, to Arthur Goddard, 46 and 47, London wall. Ingle & Co, 20, Threadneedle st, solors for liquidator

MINES CONTRACT CO, LIMITED—Petn for winding up, presented July 31, directed to be heard Aug 9. Hy. Clifton Lambert, 35, Queen Victoria st, for R. & C. B. Jenkins, Swansea, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 8

NEW SEDDON PNEUMATIC TYRE AND SELF-CLOSING TUBE CO, LIMITED—Creditors are required, on or before Sept 12, to send their names and addresses, and the particulars of their debts or claims, to Henry Frederick Knee and F. W. Crosby, Openshaw, Manchester. Innes, Manchester, solor for liquidators

NORTH OF ENGLAND BREWERY SYNDICATE, LIMITED—Petn for winding up, presented July 25, directed to be heard Aug 9. Bell, Brodrick, & Gray, Ormond House, Great Trinity lane, for Weatherhead & Knowles, Bradford, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 8

PROPERTIES ACQUISITION SYNDICATE, LIMITED—By an order made by Wright, J, dated July 19, it was ordered that the voluntary winding up of the syndicate be continued. Davis, 1, Gresham bldgs, solor for petner

SCOTT'S AMERICAN EXCHANGE, LIMITED—Petn for winding up, presented July 31, directed to be heard on Aug 9. Cunningham & Co, 36, Shaftesbury avenue, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 8

YSTALYFERA IRON AND TIN PLATE CO, LIMITED—Petn for winding up, presented July 27, directed to be heard on Aug 9. Lambert, 35, Queen Victoria st, agent for R. & C. B. Jenkins, Swansea, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Aug 8

FRIENDLY SOCIETY DISSOLVED.

MUGGINTON FRIENDLY SOCIETY, Muggington, Derby. July 22

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, July 28.

AXTENS, JOHN SUDBRIDGE, Kennington pk rd Sept 20 Sharp, Perris, & Co v Axtens, Stirling, J Gould. Clement's inn

COOK, JOHN, Hitchin, Hertford, Bricklayer Sept 30 Cook v Ford, Byrne, J Holbeche, New Broad st

DASH, ELIZA, Horfield rd, Bristol Oct 2 Attorney-General v Solicitor to the Treasury, Stirling, J Solicitor to the Treasury, Royal Courts of Justice, Strand

London Gazette.—TUESDAY, August 1.

BROWNLOW, RICHARD, Horwich, Lancs, Gentleman Sept 4 Mort v Scott, Registrar, Liverpool Cockshott, Southport

PENNRICH, HEINRICH JOSEF, Caroline pl, Mecklenburgh sq, Wine Merchant Oct 2 Tolhurst v Zimmerman, Master Crowder Taylor, Crutched friars

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, July 21.

ASPDEN, GEORGE, Blackburn Aug 12 Rennison, Blackburn

BETTY, JOHN GEORGE, St Thomas the Apostle, Devon Aug 21 Orchard, Exeter

BROGDEN, THOMAS JOHN HARROWSMITH, Spalding, Lincs, Solicitor Sept 12 Stiles, Spalding

CHAMBERLAIN, RICHARD, Cadogan sq Aug 23 Witham & Co, Gray's inn sq

CHEW, JAMES, Stroud, Glos Aug 20 Davis, Stroud

CHILVERS, SARAH ANN, Camberwell Aug 12 Browne & Co, Coleman st

CLARKE, JOHN WELLS, St Leonard's on Sea Aug 31 Faithfull & Owen, Victoria st

COCKSON, JOSEPH TYNDALL, Darlington Sept 18 Greenfield & Cracknall, Lancaster pl, Strand

CRABTREE, THOMAS, Colne, Lancs Aug 10 Carr & Sons, Colne

DAVIS, SARAH, Bournemouth July 24 Wrensted & Hind, Great Trinity ln

DENNIS, WILLIAM CRAWSHAY, Monachty Cilian Aeron, Cardigans Sept 1 Toller & Co, Barnstaple

DIXON, JAMES FRANCIS, Artillery ln, Bishopsgate Sept 1 Pearce & Sons, Giltspur st

DONOVAN, WILLIAM, Sheffield, Silver Spinner Aug 31 Howe, Sheffield

DUBARRY, JULES JEAN ANTOINE, Paris Aug 20 Behrens & Higgs, Mincing ln

FARRALL, JAMES, Stafford, General Draper Aug 17 Allerton, Longton

FITZGERALD, ELIZA, Campden gr, Kensington Aug 30 Fawkes & Son, Coleman st

GODWIN, EDWIN, Harrow Sept 1 Lamb, Ironmonger ln

GOLDSBURY, GEORGE, Corbyn st, Hornsey rd Aug 21 Ford, Gt James st, Bedford row

GUNSTON, EDWIN, Teddington Sept 29 Godfrey & Co, West Smithfield

HALE, HOBI, Haslemere, Surrey, Corn Merchant Sept 4 Leesmith & Munby, Haslemere

HAMILTON, MARY ANN TRUCILLA, Liverpool Sept 18 Jones & Milne, Liverpool

HARVEY, ROBERT, Cheltenham Sept 24 Sanderson & Co, Queen Victoria st

HERD, JAMES, Edgbaston, Birmingham Aug 31 Herd & Nutt, Birmingham

HUDSPITH, REBECCA, Keswick, Cumberland Aug 18 Horne & Birkett, Lincoln's inn fields

HUMPHRIES, GEORGE LANGSTAFF, Ramshaw Heugh, Durham, Farmer July 31 Jennings, Bishop Auckland

ILBERT, ARTHUR, Westbrook, Upwey, Dorset, Merchant Sept 8 Harwood & Stephenson, Lombard st

JEFFREY, MARY ANN, Cowes, I W Aug 31 Bailey, jun, Newport

KALTENTHALER, JULIUS MATHIAS, Harringay July 13 Lovell & Co, Gray's inn sq

KERR, NORMAN SHANKS, Hastings Aug 18 Wrensted & Hind, Great Trinity ln

LEES, JOHN, Cartref Melus, nr Conway, Carnarvon Sept 9 Smith, Oldham

LITTLEWOOD, MARY ELIZABETH, Stoke Newington Aug 19 Batchelor & Cousins, Walbrook

LOVATT, WILLIAM, Edgbaston Aug 31 Herd & Nutt, Birmingham

MOGFORD, WILLIAM HENRY, Richmond Aug 31 Tyrrell & Co, Albany courtyard, Piccadilly

MORGAN, JOHN, Windsor, Dairyman Aug 17 Phillips & Randle Ford, Windsor

PARKER, ISABELLE, Kensington Aug 17 Carthew & Wheeler, Verulam bldgs, Gray's inn

PHILLIPS, ACTON FRANCIS, Hammersmith, Theatre Proprietor Aug 22 Lidiard & Co, G James st, Bedford row

PHILPOTT, CHARLES JAMES, Pimlico Aug 12 Yeilding & Co, Vincent sq, Westminster

PONCIONE, JOHN PAUL, Bounds Green, New Southgate Aug 31 Leggatt & Co, Raymond bldgs, Gray's inn

POWER, EDWARD HENRY, Kensington, Major General Aug 25 Kennedy & Co, Clement's inn, Strand
SILVA, EDWARD, Cadogan gdns, Chelsea Sept 1 Kearsey & Co, Old Jewry
SIMPSON, DAVID CALDOW, Forest Gate Aug 25 Newson, Stratford
THORNE, HANNAH, Burgess Hill, Sussex Sept 1 Hardwick, Brighton
TWIGG, ELIZABETH, Croydon Aug 12 Yeilding & Co, Vincent sq, Westminster
UHRIG, CHARLES, Port Colbourne, Ontario, Canada, Bachelor Aug 5 Marshall & Haslip, Martin's ln
VEVERS, Mrs ELEANOR, Mile End Sept 15 Mee & Co, Retford
WADDINGTON, CHRISTOPHER, Church, Lancs Aug 12 Buck & Co, Southport
WIGGINS, ARTHUR, Sandhills, nr Christchurch, Hants Aug 30 Field & Co, Lincoln's inn fields
WILKERSON, ALFRED, Great Waltham Aug 31 Meggy & Stunt, Chancery ln

London Gazette.—TUESDAY, July 25.

BRAYFORD, DANIEL, Knutton, Stafford, Farmer Aug 1 Sproston, Newcastle under Lyme
BREWIN, JOSEPH, Wallasey, Chester Sept 5 Gamon & Co, Liverpool
BRIDGES, NATHANIEL, Blackheath Sept 30 Bridges & Co, Red Lion sq
CLARKE, THOMAS FURZE, Dartford, Kent, Surgeon Aug 31 J & J C Hayward, Dartford
CLOWES, EMILY, Windermere, Westmorland Aug 26 Bownass, Windermere
COUPE, THOMAS, Higher Walton, Lancs, Gardener Aug 22 Hubberstey, Preston
CROSSLEY, SARAH, Sowerby Bridge, York Aug 21 Jubb & Co, Halifax
FAIRHURST, ROBERT, Bolton, Hotel Manager Aug 31 J & W Balshaw, Bolton
FISHER, GEORGE, Canonbury Sept 5 Naunton & Son, Cheapside
FORSTER, ARTHUR, Carlisle, Horse Dealer Aug 5 Mounsey & Co, Carlisle
GROVES, WILLIAM, Winchester, Egg Merchant Aug 31 Bailey & White, Winchester
HEMMING, JOSEPH HUGHES, Kimbolton, Huntingdon Sept 1 Newman & Co, Clement's-inn
HOLDING, GEORGE, Blackheath Aug 25 Howard & Shelton, Tower chmbrs
LAMBERT, WILLIAM, Haworth, York, Innkeeper Aug 25 Naylor, Keighley
LOVELL, MATILDA SOPHIA, Ryde, I W Aug 30 Clowes & Co, King's Bench walk
MILLER, JOHN MAY, Sidmouth, Devon Sept 5 J & S P Pope, Exeter
MORGAN, MARY, Llantrissant, Glam Aug 31 Belcher, Cardiff
NORTON, SARAH BARBARA, St John's Wood Aug 25 Withall & Co, Victoria st
NOTT, JANE ELIZA, Kensington Aug 19 Satchell & Chapple, Queen st, Cheapside
PAGE, JOHN EDWARD, Southport Aug 31 Cobbett & Co, Manchester
PAGE, THOMAS, Chaddesley Corbett, Worcester Sept 12 Burcher & Son, Kidderminster
PEEL, WILLIAM AUGUSTUS, Boxmoor, Herts Sept 29 Rowcliffes & Co, Bedford row
RANDALL, DAVID, Dursley, Glos Aug 24 Francillon, Dursley
SCOTT, GEORGIANA LOUISA, Kensington Aug 25 Iliffe & Co, Bedford row
SHARPE, SARAH, Muncaster, Cumberland Aug 30 Musgrave, Whitehaven
SHIPWAY, FRANCIS ELIAS, Wickwar, Glos, Agricultural Machinist Aug 26 Trenfield, Chipping Sodbury
STOCKMAN, GEORGE ELLYETT, Brixton Sept 30 Brocklehurst, Doughty st
STUBBS, THOMAS WALKER, Stow on the Wold, Glos Sept 1 Keen & Co, Knightrider st
WATSON, Rev SHEPLEY WATSON, Bootle by Carnforth, Cumberland Aug 19 Nelson & Co, Leeds
WHITTARD, ELIZABETH ELIZA, Bristol Aug 31 Gwynn & Masters, Bristol

London Gazette.—FRIDAY, July 28.

BAILEY, SAMUEL, Fulham Sept 7 Desborough & Co, Queen st
BARTER, WILLIAM, Ross, Hereford Aug 31 Thorpe, Ross
BERTRAM, JOHN, Upper Norwood, Refreshment Contractor Aug 30 Holmes & Son, Clement's ln
BLACKALL, THOMAS, Exeter, MD Oct 1 Burch & Son, Exeter
BLAKE, GEORGE, Reading, Berks Sept 1 Creed, Reading
BRISCOE, ANN, Bathford, nr Bath Sept 13 Clarke & Calkin, John st, Bedford row
BRISCOE, SUSANNA, Bathford, nr Bath Sept 13 Clarke & Calkin, John st, Bedford row
BROADWOOD, WALTER STEWART, Malvern Wells, Worcester Sept 25 Nevinson & Barlow, Malvern
BROOKE, GEORGE, Doncaster Sept 7 Parkin & Co, Doncaster
BROOKS, WILLIAM, Barnoldswick, via Colne Aug 28 Leak, Barnoldswick
BUCKLEY, MARY CHADWICK, Middlewich, Chester Sept 30 Stringer, Sandbach
BURLETON, ROBERT, Fulham Aug 31 Hudson, Ely pl, Holborn
BURY, JOHN CARLETON, Wisbech St Peter, Cambs, MD Sept 8 Fraser & Fraser, Wisbech
CABON, AGLAÉE ROSE, France Aug 30 Fowler & Co, Clement's ln
CLATWORTHY, ALICE, Eastbourne Aug 31 Champion & Co, Eastbourne
CUZNER, FRANK, Clerkenwell, Walking Stick Manufacturer Sept 7 Pakeman, Ironmonger ln
DALSACE, FELIX, Paris Sept 7 Lumley & Lumley, Conduit st
DE SOLLA, BENJAMIN, Brixton Aug 12 Plunkett & Leader, St Paul's Churchyard
DUNHILL, ELIZABETH, Barnsley, York Sept 1 Maddison, Barnsley
EDGAR, LEWIS, Great Yarmouth Aug 31 Lumley & Lumley, Conduit st
EDWARDES, SELINA, Cannock, Staffs Sept 30 Russell, Lichfield
FLOYD, ROBERT PEEL, Bath Aug 31 Stone & Co, Bath
HEPWORTH, JULIA, Cheltenham Sept 5 Winterbothams & Gurney, Cheltenham
HILL, LEONORA Norwich Aug 28 Goodchild, Norwich
JONES, JOHN TALOGFRYN, Abergwilly, Carmarthen, Coal Merchant Aug 21 Walters, Carmarthen
KELSEY, ROBERT, Crowle, Lincoln, Farmer Aug 31 Burtonshaw & Cundall, Crowle
LAMBERT, EMILY, Bedford ct mansions, Bedford sq Aug 26 Savidge, Walbrook
LEAF, GEORGE HOOPER, Brighton Aug 31 Huntington & Leaf, King st
LEVY, ALPHONSE, Paris Aug 26 Rehders & Higgs, Mincing ln
MARLBOROUGH, the Most Noble FRANCES ANNE EMILY Duchess of, Grosvenor sq Aug 16 Lumley & Lumley, Conduit st
NEAL, EDWARD, Leicester, Hairdresser Aug 28 Stevenson & Son, Leicester
POPMAN, JOHN, Exeter, Builder Sept 4 J & S P Pope, Exeter
ROBERTS, ABRAM, Ipswich, Master Mariner Aug 31 Birkett & Ridley, Ipswich
SCHUCH, HENRY DAVID, Southwark, Baker Aug 31 Miller & Co, Telegraph st
SCOTT, THOMAS, Eckington, Derby, Coal Miner Aug 12 Alderson & Co, Eckington
SETON, BRUCE HUGH, Aston on Clum, Salop Aug 31 Lumley & Lumley, Conduit st
SIMPSON, THOMAS, Bingley, Yorks Aug 31 A & M W Platts, Bingley
SMITH, THOMAS, Long Eaton, Lace Manufacturer Aug 23 Whitworth, Nottingham
SNELL, WILLIAM MIDDLETON, East Molesey Aug 31 Hopgoods & Dowson, Spring gdns
WAGSTAFF, ANN, Forest Hill, Kent Aug 24 Foord, Philpot ln
WALKER, SAM SHARP, Midgley, nr Luddenden Foot, York, Stone Merchant Aug 23 Sutcliffes, Hebden Bridge
WASTELL, HANNAH, Scarborough Sept 1 Birdsall & Cross, Scarborough
WATSON, Rev SHEPLEY WATSON, Bootle by Carnforth, Cumberland Aug 19 Nelson & Co, Leeds
WHITTALL, ELIZA, Knighton, Radnor Sept 1 Green & Nixon, Knighton
WIGGINS, EDWARD, Huntingdon st, Caledonian rd Sept 29 Yarde & Loader, Raymond bldgs
WOOD, ANN ELIZABETH, Harden Hall, nr Bingley, York Aug 26 Beldon & Ackroy Bradford
WRIGHT, JOHN KYME, Ealing Aug 31 Roberts, Bishopsgate st Without

London Gazette.—TUESDAY, August 1.

ANNEAR, CHARLES, Probus, Cornwall, Master at Arms RN Aug 31 Chilcott & Sons, Truro
BEECH, ELIZA FRANCESS, Oakengates, Salop Aug 30 Holmes, Oakengates, Salop
BENNETT, JOHN, Richmond Sept 9 Swepstone & Stone, Great St Helen's
BEST, WILLIAM JOHN, Rosoman mews, Bowling Green ln, Box Manufacturer Aug 28 Pumfrey & Son, Paternoster row
BIBBY, CHRISTOPHER, Bolton Sept 1 J & W Balshaw, Bolton
BOOTLE, ELLEN ANN, Southport Sept 5 Worden & Ashington, Southport
BOYS, RICHARD, Golspie, New South Wales Dec 31 F W & H Hilbery, South sq, Gray's inn
BROWN, PHILIP, Wylam, Northumberland, Surgeon Sept 18 Brown & Son, Newcastle upon Tyne
CHADWICK, JOHN, Birkenhead, Coal Merchant Sept 7 Reinhardt, Birkenhead
CRESSWELL, ALICE, Horwich, Lancaster, Shopkeeper Aug 24 Rutter, Bolton
DAWSON, WILLIAM EDWARD, Redhill, Surrey Sept 13 Ingle & Co, Threadneedle st
DOXFORD, JOHN, Sunderland, Shipowner Aug 12 Simey & Co, Sunderland
DRUMMOND, WILLIAM MURRAY, South Yarra, nr Melbourne Dec 1 Soames & Co Lincoln's inn fields
DUMBELL, MARTHA, Liverpool Aug 31 Batesons & Co, Liverpool
EDGAR, LEWIS, Gt Yarmouth Aug 31 Lumley & Lumley, Conduit st
FORD, JOHN, Kew, Surrey Sept 8 Mayo & Co, Draper's gdns
HANSON, ELIZA FASCUTT, Northampton Aug 30 Davis, Northampton
HARRISON, WILLIAM ALFRED, Badminton Club, Piccadilly, Engineer Sept 12 Francis & Calder, Adelaide pl, London Bridge
HARMER, ANTHONY DORKIN, Eastbourne Aug 30 Kirtlan, Eastbourne
HEATON, JOHN, Hanley, Staffs, Bricklayer Aug 10 Warner, Hanley
HEWETSON, HENRY BENDELACK, Leeds, Surgeon Aug 31 Addyman & Evans, Leeds
JOHNSON, SARAH ANN, Beauchamp rd, Lavender hill Aug 28 Stanley & Co, Theobald's rd
JONES, RICHARD, Chorlton cum Hardy, Lancaster Aug 29 Collier & Carver, Manchester
KNIGHT, MARY, Islington Sept 12 Price & Sons, Walbrook
LISKEY, WILLIAM JOHN HEARD, Clearbrook, nr Yelverton, Devon, Carrier Sept 11 Bone & Co, Devonport
LOWES, CHARLES, Templeton Consett, Durham, Blacksmith Sept 1 McCartan, Durham
MCGUIRE, GEORGE, Bradford, Solicitor Aug 19 Gordon & Co, Bradford
MARLBOROUGH, the Most Noble FRANCES ANNE EMILY Duchess of, Grosvenor sq Aug 16 Lumley & Lumley, Conduit st
MATTHEWS, WILLIAM, Anerley Aug 31 Dommett & Son, Gresham st
MOODY, BETSY, Scarborough Sept 7 Reinhardt, Birkenhead
PAUL, JAMES, Addlestone, Surrey Aug 28 Paine & Brettell, Chertsey
PRESTON, GWYNN CHURCHILL, Lucknow Aug 31 Ramsden & Co, Leadenhall st
ROBINSON, THOMAS, Gt Grimsby, Grocer Sept 8 H E & R Mason, Gt Grimsby
SETON, BRUCE HUGH, Aston on Clum, Shropshire Aug 31 Lumley & Lumley, Conduit st
SKERRATT, SAMUEL, Newcastle under Lyme, Railway Foreman Sept 2 Till, Newcastle under Lyme
SLADE, MARY ANN, Charminster, Dorset Aug 15 Symonds & Sons, Dorchester
STANBURY, ALFRED HORATIO, Worcester Aug 31 Foster & Co, Birmingham
THOMAS, WILLIAM, Bristol Sept 1 Stevens, Bristol
THOMPSON, THOMAS, Durston, Durham Sept 18 Brown & Son, Newcastle upon Tyne
VAULOGE, LOUIS, France Aug 26 Rehders & Higgs, Mincing ln
WALKER, GEORGE, Ashton under Lyne Sept 10 Hewitt, Ashton under Lyne
YARDLEY, JOB, Oxford Sept 29 Evans, Walsall

BANKRUPTCY NOTICES.

London Gazette.—TUESDAY, July 25.

ADJUDICATIONS ANNULLED.

MORRIS, WILLIAM PICKERING, Chew Stoke, Somersets, Beer Retailer Bristol Adjud April 6, 1892 Annul July 21, 1899

SAUNDERS, JAMES, Stoke, Devonport, Superannuated Inspector Metropolitan Police Plymouth Adjud May 29, 1893 Annul July 12, 1899

London Gazette.—FRIDAY, July 28.

RECEIVING ORDERS.

BERRIMAN, HENRY A, Lewisham, Auctioneer Greenwich Pet May 10 Ord July 25

BRADING, THOMAS, Ventnor, I of W, Builder Newport Pet July 26 Ord July 26

BREWSTER, GEORGE, Claverley, Salop, Carrier Madeley Pet July 24 Ord July 24

BROWN, HARVEY, WILLIAM HENRY BROWN, PHILIP BROWN, and FRANCIS BROWN, Bramley, Surrey, Builders Guildford Pet July 24 Ord July 24

CATLOW, FRED, Burnley, Tripe Dealer's Assistant Burnley Pet July 26 Ord July 26

CHISHOLM, JOHN, Bishop Auckland, Durham, Tailor Durham Pet July 13 Ord July 25

DANIEL, WILLIAM OWEN, Upper Bangor, Carnarvons, Contractor Bangor Pet July 24 Ord July 24

FOWKE, EDWARD VAUGHAN, Derby, Butcher Derby Pet July 24 Ord July 24

GLOVER, ISAIAH, Staveley, Derby, Miner Chesterfield Pet July 25 Ord July 25

GUMLEY, ARTHUR WILLIAM, Greenwich Greenwich Pet June 22 Ord July 25

HARRISON, JOSEPH, Bradford, Fruiterer Bradford Pet July 25 Ord July 25

HESLINGTON, WILLIAM HENRY, Aston juxta Birmingham, Slater Birmingham Pet July 26 Ord July 26

HOWETT, ARTHUR, North Evington, Leicester Builder Leicester Pet July 25 Ord July 25

HUGHES, MORRIS JOHN, Llanllyfni, Carnarvons, Grocer Bangor Pet July 25 Ord July 25

JOHNSON, JANE, Huddersfield, Boot Maker Huddersfield Pet July 21 Ord July 21

JONES, EMMA, Winsford, Cheshire Bolton Pet July 26 Ord July 26

KNIGHT, FRANK, Luton, Bedford, Artist Luton Pet July 26 Ord July 26

LONGMAN, FREDERICK, Easton, Bristol, Commercial Traveller Bristol Pet July 26 Ord July 26

MILES, LEWIS, Farnham, Journalist Guildford Pet June 23 Ord July 25

PICKLES, THOMAS, Haworth, nr Keighley, Innkeeper Bradford Pet July 24 Ord July 24

PRICE, SEGERSBERT CHANT, Birmingham, Commercial Traveller Birmingham Pet July 6 Ord July 25

SAMUELSON, BRYAN, Fleet st, Journalist High Court Pet June 16 Ord July 24

SMITH, GEORGE JAMES, Hastings, Fruiterer Hastings Pet July 26 Ord July 26

TAPPIN, JOSEPH, Ilford, Timber Merchant High Court Pet July 25 Ord July 25

THOMAS, DAVID JAMES, Cardiff, Grocer Cardiff Pet July 22 Ord July 22

THOMAS, WILLIAM, Swansea, Labourer Swansea Pet July 26 Ord July 26

TODD, ROBERT, Birmingham, Hardware Merchant Birmingham Pet July 26 Ord July 26

TURNER, JOHN ROBERT, Stockport, Painter Stockport Pet July 24 Ord July 24

WARREN, ELIZA, Levenshulme, Lancs, Tobacconist Manchester Pet July 24 Ord July 24

WELLS, PERCIVAL CARPENTER, Tunbridge Wells Hastings Pet July 12 Ord July 25

WHITTING, BENJAMIN, Weston super Mare, Saddler Bridgwater Pet July 26 Ord July 26

WILLIAMSON, DAVID, and FRED GUTTERIDGE COOK, Gt Harwood, Lancs, Joiners Blackburn Pet July 17 Ord July 26

YOUNGMAN, ARTHUR OWEN, Upper Holloway, Fishmonger High Court Pet July 25 Ord July 25

Amended notice substituted for that published in the London Gazette of July 11:

BOYES, ROBERT PAUL, West Hartlepool, Labourer Sunderland Pet July 6 Ord July 6

FIRST MEETINGS.

BECKWITH, JOHN, Leeds, Boot Manufacturer Aug 4 at 12 Off Rec, 22, Park row, Leeds

BISHTON, THOMAS, Wolverhampton, Galvanizer Aug 4 at 12 Off Rec, Wolverhampton

BOOTH, LUKE, Barnsley, Yorks, Draper's Traveller Aug 8 at 10.15. Off Rec, Regent st, Barnsley

BREWSTER, GEORGE, Claverley, Salop, Carrier Aug 9 at 1.45 County Court Office, Madeley

DULEY, HENRY, Richmond, Grocer Aug 4 at 12 Bankruptcy bldgs, Carey st

EZARD, HERBERT ROWLING, Poulton with Fearnhead, Lancs, Builder Aug 4 at 10.50 Court House, Palmyra sq, Warrington

GOODENOUGH, WILLIAM THOMAS, Aldershot, Furniture Dealer Aug 4 at 12 24, Railway app, London Bridge

HALFHEAD, GEORGE, Luton, Beds, Plumber Aug 4 at 11.30 Off Rec, 1a, St Paul's sq, Bedford

INGHAM, THOMAS, and FREDERICK SUTCLIFFE, Morecambe, Lancs, Plumbers Aug 11 at 3 Off Rec, 14, Chapel st, Preston

IVINS, LEONARD ERNEST, and THOMAS ANDERSON, Cardiff, Builders Aug 9 at 11 117, St Mary st, Cardiff

JACKMAN, JOHN, Halifax, Cycle Dealer Aug 15 at 11 Off Rec, Townhall chmbrs, Halifax

JOHNSON, JANE, Huddersfield, Boot Maker Aug 8 at 12 Off Rec, 19, John William st, Huddersfield

KIRBY, ARTHUR, Tokenhouse bldgs Aug 4 at 2.30 Bankruptcy bldgs, Carey st

LEGETT, SAMUEL WILLIAM, Lowestoft, Smackowner Aug 5 at 12 Off Rec, 8, King st, Norwich

NICHOLSON, HENRY, Allerby, Cumberland, Farmer Aug 11 at 3 Court house, Cockermouth

SEWELL, HERBERT, Shipley, Yorks, Plumber Aug 4 at 12 Off Rec, 31, Manor row, Bradford

TAPPIN, JOSEPH, Kingsland High st, Timber Merchant Aug 4 at 11 Bankruptcy bldgs, Carey st

THOMAS, DAVID JAMES, Cardiff, Grocer Aug 8 at 11 117, St Mary st, Cardiff

WALKER, HERBERT, Pudsey, Yorks, Engineman Aug 4 at 11 Off Rec, 31, Manor row, Bradford

WALKER, JAMES, Leeds, Commission Agent Aug 4 at 11 Off Rec, 22, Park row, Leeds

WARRINER, ROBERT CHARLES, Lancaster, Auctioneer Aug 11 at 2.30 Off Rec, 14, Chapel st, Preston

WOOD, WILLIAM, Fulham, Builder Aug 4 at 2.30 Bankruptcy bldgs, Carey st

WOOLLEY, RICHARD, Waters Upton, Salop, Labourer Aug 9 at 1.30 County Court Office, Madeley

ADJUDICATIONS.

BARNES, JOSEPH, Mabgate, Leeds, Beerhouse Keeper Leeds Pet June 21 Ord July 24

BISHTON, THOMAS, Wolverhampton, Galvanizer Wolverhampton Pet July 15 Ord July 26

BREWSTER, GEORGE, Claverley, Salop, Carrier Madeley Pet July 24 Ord July 24

BROWN, ARTHUR GEORGE, Manchester, Engineer High Court Pet July 18 Ord July 20

CATLOW, FRED, Burnley Burnley Pet July 26 Ord July 26

CHIRNEY, JOHN GEORGE, Colesbourne, Glos Swindon Pet June 29 Ord July 24

DANIEL, WILLIAM OWEN, Upper Bangor, Contractor Bangor Pet July 24 Ord July 24

ELIOT, ARTHUR ERNEST HENRY, Northumberland st, Marylebone rd, Actor High Court Pet April 19 Ord July 21

ELKAN, DOUGLAS LOUIS, Strand, Tobacconist High Court Pet April 24 Ord July 25

FAWCETT, M J, St George's Club, Hanover sq High Court Pet May 18 Ord July 24

FOWKE, EDWARD VAUGHAN, Derby, Butcher Derby Pet July 24 Ord July 24

GLOVER, ISAIAH, Staveley, Derby, Miner Chesterfield Pet July 25 Ord July 25

HARRISON, JOSEPH, Bradford, Fruiterer Bradford Pet July 25 Ord July 25

HOWETT, ARTHUR, North Evington, Leicester, Builder Leicester Pet July 25 Ord July 25

HUGHES, MORRIS JOHN, Llanllyfni, Grocer Bangor Pet July 25 Ord July 25

JOHNSON, JANE, Huddersfield, Boot Maker Huddersfield Pet July 21 Ord July 21

JONES, EMMA, Winsford, Cheshire Bolton Pet July 26 Ord July 26

KNIGHT, FRANK, Luton, Artist Luton Pet July 26 Ord July 26

PETTS, GEORGE THOMAS, Cheriton, Kent, Wheelwright Canterbury Pet June 27 Ord July 22

PICKLES, THOMAS, Haworth, nr Keighley, Innkeeper Bradford Pet July 24 Ord July 24

ROBBINS, CHARLES WILLIAM, Watlington, Oxford, Engineer Aylesbury Pet June 10 Ord July 25

TANNER, WILLIAM BARNETT, Canterbury, Furniture Dealer Canterbury Pet July 4 Ord July 24

THOMAS, DAVID JAMES, Cardiff, Grocer Cardiff Pet July 22 Ord July 22

THOMAS, WILLIAM, Swansea, Labourer Swansea Pet July 26 Ord July 26

TURNER, JOHN ROBERT, Stockport, Painter Stockport Pet July 24 Ord July 24

WARREN, ELIZA, Levenshulme, Lancs, Tobacconist Manchester Pet July 24 Ord July 24

WHITTING, BENJAMIN, Weston super Mare, Saddler Bridgwater Pet July 26 Ord July 26

YOUNGMAN, ARTHUR OWEN, Upper Holloway, Fishmonger High Court Pet July 25 Ord July 25

Amended notice substituted for that published in the London Gazette of July 11:

BOYES, ROBERT PAUL, West Hartlepool, Labourer Sunderland Pet July 6 Ord July 6

ADJUDICATION ANNULLED AND RECEIVING ORDER RESCINDED.

GORE, C H SAUNDERS KNOX, Piccadilly High Court Rec Ord July 31, 1896 Adjud Aug 13, 1896 Resc and Annul July 21, 1899

ADJUDICATION ANNULLED.

HAYWARD, WILLIAM ELIJAH, Willenhall, Stafford, Ironbroker's Assistant Wolverhampton Adjud Jan 15, 1897 Annul July 25, 1899

RECEIVING ORDERS.

London Gazette.—TUESDAY, Aug 1.

BEECH, HERBERT, Aintree, Lancs, Builder Liverpool Pet July 12 Ord July 26

BILLINGTON, ROBERT, Blackpool, Auctioneer Preston Pet July 18 Ord July 29

BRADNEY, JOHN LLOYD HARRY, and WILLIAM LEPPINGTON, Shifnal, Salop, Builders Madeley Pet July 28 Ord July 28

CLAYDON, GEORGE CHARLES, Plymouth, Cab Driver Plymouth Pet July 27 Ord July 27

COLLIER, WALTER, Runcorn, Chester, Grocer Warrington Pet July 28 Ord July 28

COLLYER, WILLIAM SIMEON, Glastonbury, Watchmaker Wells Pet July 29 Ord July 29

DAVIES, EVAN, Llanelly, Labourer Carmarthen Pet July 28 Ord July 28

DUTBULL, PETER, Clapham, Drug Merchant Wandsworth Pet July 12 Ord July 27

DYKE, ALBERT, Islington, Licensed Victualler High Court Pet July 4 Ord July 28

EDWARDS, ARTHUR ALLAN, Edenbridge, Kent, Baker Tunbridge Wells Pet July 28 Ord July 28

FELL, WALTER T, Curzon st, Mayfair High Court Pet June 8 Ord July 28

FLACK, JOSEPH, Stoke Newington, Oil Warehouseman High Court Pet July 27 Ord July 28

FLETCHER, JOSEPH, Heanor, Derbys, Miner Derby Pet July 27 Ord July 27

FLOWER, WILLIAM, Belminster, Bristol, Greengrocer Bristol Pet July 27 Ord July 27

FORDYCE, ALEXANDER DINGWALL, Ealing High Court Pet June 19 Ord July 28

FOREST, MARK, Stratton St Margaret, Wilts, Wheelwright Swindon Pet July 28 Ord July 28

FOUNTAIN, GEORGE FREDERICK, Birmingham, Fishing Tackle Manufacturer Birmingham Pet July 27 Ord July 27

GARDNER, SAMUEL, Southsea, Hants, Tailor Portsmouth Pet July 26 Ord July 28

HIRSCH, OSCAR, Gray's inn rd, Tobacconist High Court Pet July 4 Ord July 29

HOOD, ELI, Ilkley, Gardener's Labourer Leeds Pet July 28 Ord July 28

HURST, S, Brondesbury, Builder High Court Pet May 21 Ord July 28

HUTCHINS, HENRY MARTIN, Queen Victoria st, Cycle Manufacturer High Court Pet July 6 Ord July 28

LEOPOLD & Co, C E, Cecil ct, Charing Cross rd, Japanese Merchants High Court Pet June 1 Ord July 10

MARCH, JOHN WILLIAM, Hulme, Manchester, Shop Assistant Manchester Pet July 29 Ord July 29

MELLOR, HUGH, Haymarket, Captain High Court Pet June 27 Ord July 26

MOSS, ALFRED FREDERICK, Newport, Mon, Boot Dealer Newport, Mon Pet July 28 Ord July 28

NEAL, JOHN, Daventry, Northampton, Contractor Northampton Pet July 27 Ord July 27

ORTON, HENRY, Leicester, Builder Leicester Pet July 28 Ord July 28

PENNELL, HENRY JAMES, Harrow rd High Court Pet May 23 Ord July 26

POXON, GEORGE, Burton on Trent, Staffs, Coal Merchant Burton on Trent Pet July 28 Ord July 28

PRICE, ROSANNA SOPHIA, Tipton, Staffs, Baker Dudley Pet July 24 Ord July 24

ROBERTS, LEONARD EBENEZER, Leadenhall st, Managing Director High Court Pet July 4 Ord July 27

ROWDEN, JOHN EDWIN, Exeter, Butcher Exeter Pet July 27 Ord July 27

RUNDALL, FRED T, Portsdown rd, Maida Vale High Court Pet May 25 Ord July 27

SMITH, LOUIS EDWARD, Gt Grimsby, Shipwright Gt Grimsby Pet July 27 Ord July 27

SMITH & WRIGHT, King st, Cheapside, Tailors High Court Pet July 1 Ord July 27

TAYLOR, THOMAS, West Bromwich, Grocer West Bromwich Pet July 26 Ord July 26

TAYLOR, WILLIAM GEORGE, South Holmwood, nr Dorking, Cycle Agent Croydon Pet July 28 Ord July 28

THOMPSON, ALBERT, St Thomas, Devons, Tailor Exeter Pet July 29 Ord July 29

TIMLIN, WILLIAM, Doncaster Sheffield Pet July 27 Ord July 27

TIPPING, CHARLES, New Basford, Nottingham, Commission Agent Nottingham Pet July 14 Ord July 26

WATMOUGH, EDWIN, Gt Horton, Bradford, Joiner Bradford Pet July 27 Ord July 27

WATTS, WALTER THOMAS, Blandford, Dorset, Coal Merchant Dorchester Pet July 28 Ord July 28

WAY, GEORGE, Motcomb st, South Belgravia, Licensed Victualler High Court Pet July 27 Ord July 27

WEBB BROTHERS, Maidenhead, Builders Windsor Pet July 14 Ord July 23

Amended notice substituted for that published in the London Gazette of July 14:

HENNESSY, MAURICE JOSEPH, and JOHN JOSEPH HENNESSY, Bristol, Cattle Salesmen Bristol Pet July 12 Ord July 12

RECEIVING ORDER DISCHARGED.

PORTER, WILLIAM THOMAS, Southport Lancs, Stock Broker Liverpool Rec Ord March 10 Disch July 21

FIRST MEETINGS.

AXTELL, JAMES WILLIAM, East Croydon, Leather Striker Aug 8 at 2.30 Bankruptcy bldgs, Carey street

BENHAM, SIDNEY JOSEPH ESSEX, New Oxford st, Solicitor Aug 8 at 12 Bankruptcy bldgs, Carey st

BLACK, EDWARD, Newcastle on Tyne, Grocer Aug 8 at 12 Off Rec, 30, Mosley st, Newcastle on Tyne

BRADNEY, JOHN, HARRY LLOYD, and WILLIAM LEPPINGTON, Shifnal, Salop, Builders Aug 8 at 2.30 Off Rec, Wolverhampton

CARDWELL, JONATHAN, Ravensthorpe, nr Dewsbury, Coal Miner Aug 8 at 3 Off Rec, Bank chmbrs, Batley

CARTWRIGHT, ISHMAEL, Llandudno, Coachbuilder Aug 9 at 1.30 Ship Hotel, Bangor

CLAYDON, GEORGE CHARLES, Plymouth, Cab Driver Aug 9 at 11 Off Rec, 6, Athenæum ter, Plymouth

CONSTABLE, THOMAS, Kirkby la Thorpe, Lincs, Horse Breaker Aug 9 at 3 Off Rec, 4 and 6, West st, Boston

DAVIES, JOSEPH MORGAN, Barry Dock, Grocer Aug 9 at 3 117, St Mary's st, Cardiff

DIAMOND, JAMES, Birmingham, Licensed Victualler Aug 9 at 11 174, Corporation st, Birmingham

EVENSON, ERIK, Camden Town, Carver Aug 10 at 2.30 Bankruptcy bldgs, Carey st

FLACK, JOSEPH, Stoke Newington, Oil Warehouseman Aug 8 at 11 Bankruptcy bldgs, Carey st

GARDNER, SAMUEL, Southsea, Hants, Tailor Aug 8 at 3 Off Rec, Cambridge junction, High st, Portsmouth

HACKER, ISAAC, Broad Hinton, nr Swindon, Baker Aug 9 at 11 Off Rec, 46, Cricklade st, Swindon

HARRISON, JOSEPH, Bradford, Fruiterer Aug 10 at 11 Off Rec, 31, Manor row, Bradford

HILL, WILLIAM BENJAMIN, Stockton on Tees, Labourer Aug 16 at 3 Off Rec, 8, Albert rd, Middlesborough
HITCHINS, HENRY MARTIN, Queen Victoria st, Cycle Manufacturer Aug 9 at 2.30 Bankruptcy bldgs, Carey st
JONES, EMMA, Winsford, Chester Aug 9 at 3 16, Wood st, Bolton
LEE, BEN, Batley, York, Grocer Aug 8 at 11 Off Rec, Bank chmbrs, Batley
LEOPOLD & Co, C. E., Cecil ct, Charing Cross rd, Japanese Merchants Aug 9 at 12 Bankruptcy bldgs, Carey st
MACHENT, GEORGE, Cuckney, Nottingham, Carter Aug 10 at 1 Off Rec, Figtree ln, Sheffield
MARTIN, CHARLES WILLIAM, Oldbury, Worcester, Grocer Aug 15 at 12 Law Courts, West Bromwich
MELLOR, HUGH, Haymarket, Captain Aug 8 at 12 Bankruptcy bldgs, Carey st
MICKLETHWAITE, GEORGE, Wakefield, Farmer Aug 8 at 3 Off Rec, 6, Bond terr, Wakefield
MILLS, LEWIS, Farnham, Surrey, Journalist Aug 9 at 12 24, Railway app, London Bridge
MITCHELL, ESAU, Leeds, Plasterer Aug 9 at 11 Off Rec, 22, Park row, Leeds
NORTHROP, ARTHUR, Birmingham, Wholesale Warehouseman Aug 10 at 11 174, Corporation st, Birmingham
PERRESS, CHARLES, Walham Green, Cellarman Aug 8 at 12.30 24, Railway app, London bridge
PICKLES, THOMAS, Haworth, nr Keighley, Innkeeper Aug 9 at 12 Off Rec, 31, Manor row, Bradford
PRICE, WILLIAM, Holyhead, Anglesey Aug 9 at 12.45 Ship Hotel, Bangor
PRITCHARD, WILLIAM, Pentir, Carnarvon, Blacksmith Aug 9 at 12.15 Ship Hotel, Bangor
ROGERS, JOSEPH, Bootle, Lancs, Potato Salesman Aug 9 at 12 Off Rec, 35, Victoria st, Liverpool
ROWDEN, JOHN EDWIN, Exeter, Butcher Aug 10 at 11 Off Rec, 13, Bradford circus, Exeter
SMITH, GEORGE JAMES, Hastings, Fruiterer Aug 9 at 3.15 County Court Offices, 24, Cambridge rd, Hastings
STRATFORD, WILLIAM JAMES, Cheltenham, Carpenter Aug 24 at 11.30 County Court bldgs, Cheltenham
TIPPING, CHARLES, New Basford, Nottingham, Commission Agent Aug 8 at 12 Off Rec, 4, Castle pl, Park st, Nottingham
WARREN, ELIZA, Manchester, Tobacconist Aug 9 at 2.30 Off Rec, Byrom st, Manchester
WALL, EDWARD, Streatham, Builder Aug 8 at 11.30 24, Railway app, London Bridge
WHITING, BENJAMIN, Weston super Mare, Saddler Aug 8 at 11 W H Tamlyn, High st, Bridgwater
WILKINSON, JOHN, Tynemouth Aug 8 at 11.30 Off Rec, 30, Mosley st, Newcastle on Tyne
WILLIAMS, HOWELL, Dolgelly, Farmer Aug 9 at 11 Townhall, Aberystwith
WILSON, DAVID MILLIGAN, Upper Edmonton, Physician Aug 9 at 3 Off Rec, Temple chmbrs, Temple av
YOCKNEY, ARTHUR OWEN, Upper Holloway, Fishmonger Aug 10 at 2.30 Bankruptcy bldgs, Carey st

Amended notice substituted for that published in the London Gazette of July 25:

POWER, TOM, Pontardawe, Glam, Mason Aug 1 at 12.30 Off Rec, 31, Alexandra rd, Swansea

ADJUDICATIONS.

BAKER, CHARLES STUART, West Kensington, Civil Engineer High Court Pet June 6 Ord July 26
BLACK, EDWARD, Newcastle on Tyne, Grocer Newcastle on Tyne Pet July 18 Ord July 25
CLYDON, GEORGE CHARLES, Plymouth, Cab Driver Plymouth Pet July 27 Ord July 27
COLLIER, WALTER, Runcorn, Chester, Grocer Warrington Pet July 28 Ord July 28
COLYER, WILLIAM SIMEON, Glastonbury, Watchmaker Wells Pet July 29 Ord July 29
CUMBERLAND, ARTHUR ETHELBERT HAMILTON, Catford Hill High Court Pet May 19 Ord July 25
DAVIES, EVAN, Llanelly, Labourer Carmarthen Pet July 28 Ord July 28
DIAMOND, JAMES, Birmingham, Licensed Victualler Birmingham Pet July 13 Ord July 28
EDWARDS, ARTHUR ALLAN, Edenbridge, Kent, Baker Tunbridge Wells Pet July 28 Ord July 28
ELRED, VINCENT JOSEPH, Queen Victoria st, Solicitor High Court Pet June 8 Ord July 28
ETHERTON, RICHARD, Leicester, Carpenter Leicester Pet July 8 Ord July 27
EVERSEN, ERIK, Wrotham rd, Camden Town, Carver High Court Pet July 6 Ord July 28
FLACK, JOSEPH, Stoke Newington, Oil Warehouseman High Court Pet July 27 Ord July 28
FLETCHER, JOSEPH, Heanor, Derbys, Miner Derby Pet July 27 Ord July 27
FORBES, MARK, Stratton St Margaret, Wilts, Wheelwright Swindon Pet July 28 Ord July 28
FOX, EDWARD THOMAS, Woodchester, nr Stroud, Cloth Manufacturer Gloucester Pet July 1 Ord July 29
GAMMON, ALFRED GEORGE, Morthoe, Devons, Cab Proprietor Barnstaple Pet June 9 Ord July 29
GLASS, EDWARD CONNING, Kensington Gardens ter High Court Pet June 14 Ord July 18
GRAY, MATTHEW ALEXANDER, Fulham, Licensed Victualler High Court Pet July 21 Ord July 27
HOOD, ELI, Ilkley, York, Labourer Leeds Pet July 28 Ord July 28
IVINS, LEONARD ERNEST, and THOMAS ANDERSON, Cardiff, Builders Cardiff Pet July 19 Ord July 28
LEVY, SAMUEL, Bucklersbury, Merchant High Court Pet March 15 Ord July 24
MCDOWALL, JOHN LOCKHART, West Kensington, Commission Agent High Court Pet June 16 Ord July 28
MARCH, JOHN WILLIAM, Hulme, Manchester, Shop Assistant Manchester Pet July 29 Ord July 29
MARSDEN, AARON, Northwich, Builder Nantwich Pet July 7 Ord July 28
MILES, LEWIS, Farnham, Surrey, Journalist Guildford Pet June 23 Ord July 27
MOSS, ALFRED FREDERICK, Newport, Mon, Boot Dealer Newport, Mon Pet July 28 Ord July 28
NEAL, JOHN, Daventry, Northampton, Contractor Northampton Pet July 27 Ord July 27
NIXON, Rev THOMAS WILLIAM, Leatherhead Croydon Pet May 20 Ord July 22
NORTHROP, ARTHUR, Birmingham, Warehouseman Birmingham Pet June 28 Ord July 28
ORTON, HENRY, Leicester, Builder Leicester Pet July 28 Ord July 28
POXON, GEORGE, Burton on Trent, Coal Merchant Burton on Trent Pet July 28 Ord July 28
PRICE, ROSANNA SOPHIA, Tipton, Staffs, Baker Dudley Pet July 24 Ord July 27
ROBERTS, HEDLEY VICARS, and JOHN HARTREE SIMSON, John st, Crutched Friars, Carmen High Court Pet July 8 Ord July 28
ROGERS, JOSEPH, Bootle, Lancs, Potato Salesman Liverpool Pet July 17 Ord July 27
ROWDEN, JOHN EDWIN, Exeter, Butcher Exeter Pet July 27 Ord July 27
RUFFHEAD, WALTER WILLIAM ARTHUR, New Bond st, Licensed Victualler High Court Pet June 26 Ord July 28
SMITH, LOUIS EDWARD, Gt Grimsby, Shipwright Gt Grimsby Pet July 27 Ord July 27
STUART, ALEXANDER, Penmaenmawr, Hotel Keeper Bangor Pet June 19 Ord July 27
TAYLOR, THOMAS, West Bromwich, Grocer West Bromwich Pet July 24 Ord July 26
THOMPSON, ALBERT, St Thomas, Devons, Tailor Exeter Pet July 29 Ord July 29
TIMLIN, WILLIAM, Doncaster Sheffield Pet July 27 Ord July 27
WAIN, WILLIAM JAMES CARRUTHERS, Eldon st, Finsbury High Court Pet April 29 Ord July 27
WATMOUGH, EDWIN, Gt Horton, Bradford, Joiner Bradford Pet July 27 Ord July 27
WATTS, WALTER THOMAS, Blandford, Dorset, Coal Merchant Dorchester Pet July 28 Ord July 28
WAY, GEORGE, Motcombe st, South Belgravia Licensed Victualler High Court Pet July 27 Ord July 27

ADJUDICATION ANNULLED.

PABST, SARAH BRIDGET, Bath, Widow Bath Adjud July 2, 1897 Annul July 13, 1899 (Receiving Order also rescinded)

All letters intended for publication in the "Solicitors' Journal" must be authenticated by the name of the writer.

Where difficulty is experienced in procuring the Journal with regularity, it is requested that application be made direct to the Publisher.

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